

SENATE, No. 4815

STATE OF NEW JERSEY

222nd LEGISLATURE

INTRODUCED OCTOBER 15, 2026

Sponsored by:

Senator JOHN J. BURZICHELLI

District 3 (Cumberland, Gloucester and Salem)

Senator ANTHONY M. BUCCO

District 25 (Morris and Passaic)

SYNOPSIS

“Sales Tax Holiday Weekend Act”; establishes annual sales tax holiday every third weekend in August for certain retail sales.

CURRENT VERSION OF TEXT

As introduced.



(Sponsorship Updated As Of: 10/22/2026)

1 AN ACT establishing an annual exemption period under the sales
2 and use tax certain retail sales, designated as the “Sales Tax
3 Holiday Weekend Act,” and supplementing P.L.1966, c.30
4 (C.54:32-B-1 et seq.).

5
6 **BE IT ENACTED** *by the Senate and General Assembly of the State*
7 *of New Jersey:*

8
9 1. a. Receipts from retail sales of tangible personal property
10 with a sales price of \$3,000 or less per item that is purchased by an
11 individual for personal, nonbusiness use are exempt from the tax
12 imposed under the “Sales and Use Tax Act,” P.L.1966, c.30
13 (C.54:32B-1 et seq.) if the sale occurs during the exemption period,
14 except that the exemption shall not apply to the retail sales of
15 prepared food, alcoholic beverages, tobacco products, vapor
16 products, cannabis items, and intoxicating hemp beverages.

17 b. As used in this section:

18 “Alcoholic beverage” means the same as the term is defined in
19 section 2 of P.L. 2022, c. 97 (C.54:32B-2).

20 “Cannabis item” means the same as the term is defined in section
21 3 of P.L.2021, c.16 (C.24:6I-33).

22 “Exemption period” means the period of time between 12:01
23 a.m. on Saturday and 11:59 p.m. Sunday of the third weekend of
24 August of each year.

25 “Intoxicating hemp beverage” means the same as the term is
26 defined in section 3 of P.L.2021, c.16 (C.24:6I-33).

27 “Prepared food” means the same as the term is defined in
28 paragraph (3) of subsection c. of section 3 of P.L.1966, c.30
29 (C.54:32B-3).

30 “Tobacco product” means the same as the term is defined in
31 section 1 of P.L.2019, c.396 (C.2A:170-51.11).

32 “Vapor product” means the same as the term is defined in section
33 1 of P.L.2019, c.396 (C.2A:170-51.11).

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35 2. Notwithstanding the provisions of the “Administrative
36 Procedure Act,” P.L.1968, c.410 (C.52:14B-1 et seq.) to the
37 contrary, the Director of the Division of Taxation in the Department
38 of the Treasury may adopt immediately upon filing with the Office
39 of Administrative Law, such regulations as the director deems
40 necessary to implement the provisions of section 1 of
41 P.L. , c. (C.) (pending before the Legislature as this bill)
42 and to maintain compliance with the Streamlined Sales and Use Tax
43 Agreement, which regulations shall be effective for a period not to
44 exceed 180 days from the date of filing. The regulations may
45 therefore be amended, adopted, or readopted by the director as the
46 director deems necessary in accordance with P.L. 1968, c.410.

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