

STATE OF NEW JERSEY URBAN ENTERPRISE ZONE PROGRAM
SALES TAXES BENEFITS SUMMARY

SERVICES/FEE CHARGES

SERVICES/FEE CHARGES		EXEMPTION ¹ ON PURCHASES, RENTALS, LEASES <i>for all businesses</i>	REDUCED RATE ON SALES, RENTALS, LEASES ² <i>For Retailers³</i>
ADVERTISING	DIRECT MAIL, ADVERTISING PROCESSING SERVICES	NO	NO
CATERING SERVICES	MEALS AND BEVERAGES PREPARED BY CATERER	NO	NO
CONTRACTOR SERVICES	PAINTING, PLUMBING, LANDSCAPING, ELECTRICAL, INSTALLING CARPETING AND FLOOR COVERING, ETC	YES ¹	NO
EQUIPMENT	REPAIR OF MACHINERY OR EQUIPMENT USED AT SITE	YES ¹	NO
GENERAL SERVICES	MOST SERVICES-I.E. REPAIR, JANITORAL, MAINTENANCE, LAUNDRY	YES ¹	NO
INFORMATION	FURNISHING INFORMATION COLLECTED, COMPILED OR ANALYZED BY SELLER	YES ¹	NO
INVESTIGATION AND SECURITY	INVESTIGATION AND DETECTIVE, SECURITY GUARD AND PATROL, ARMORED CAR AND SECURITY SYSTEM SERVICES	YES ¹	NO
LIMOUSINE SERVICES	LIMOUSINE TRANSPORTATION SERVICES	NO	NO
MASSAGE, TANNING AND TATTOOING	MASSAGE, TANNING OR TATTOOING SERVICES	NO	NO
MEMBERSHIP FEES	HEALTH AND FITNESS, ATHLETIC, SPORTING OR SHOPPING CLUB MEMBERSHIP FEES	NO	NO
SAFETY DEPOSIT	SAFETY DEPOSIT BOX RENTALS	NO	NO
STORAGE	STORAGE SERVICE OR FURNISHING SPACE FOR STORAGE	NO	NO
TELECOMMUNICATIONS	REPAIRS AND MAINTENANCE OF NON-MOBILE TELECOMMUNICATIONS EQUIPMENT - SEPARATE BILLING	YES ¹	NO
TELECOMMUNICATIONS	TELECOMMUNICATIONS SERVICES (TELEPHONE, COMPUTER, FAX, BEEPER, SECURITY SERVICES)	NO	NO
UTILITIES	NATURAL GAS AND ELECTRICITY CONSUMED ON-SITE BY APPROVED MANUFACTURERS ONLY WITH AT LEAST 250 FULL-TIME EMPLOYEES	NO ¹	NO
VEHICLES	UNCONVENTIONAL MOTOR VEHICLES MAINTENANCE SERVICE	YES ¹	NO ⁴
VEHICLES	CONVENTIONAL MOTOR VEHICLE MAINTENANCE SERVICE OR PARKING FEES	NO	NO ⁴

NOTES

¹ PURCHASE/TRANSACTION IS FOR THE EXCLUSIVE USE OR CONSUMPTION BY THE ELIGIBLE BUSINESS AT THE ZONE LOCATION.

² COMPLETED PURCHASE/TRANSACTION IS MADE FACE-TO-FACE, EITHER BY CUSTOMER ORDERING AT SITE, PICKING UP AT SITE, OR BOTH

³ VENDOR REGULARLY EXHIBITS AND HAS AN INVENTORY OF ITEMS FOR RETAIL SALE AND IS NOT PRIMARILY A CATALOG OR MAIL ORDER BUSINESS.

⁴ PARTS PURCHASED FOR SERVICING ARE EXEMPT PROVIDED FOOTNOTE #3 ABOVE IS MET AND THEY ARE ITEMIZED SEPARATELY ON THE INVOICE