54:40B-3.2
LEGISLATIVE HISTORY CHECKLIST
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LAWS OF: 2018 **CHAPTER:** 50

NJSA: 54:40B-3.2, Imposes $0.10 per fluid milliliter tax related to sales of liquid nicotine

BILL NO: A4132 (Substituted for S2731)

SPONSOR(S) Pintor Marin and others

DATE INTRODUCED: 6/11/2018

COMMITTEE: **ASSEMBLY:** Budget

SENATE: ---

AMENDED DURING PASSAGE: Yes

DATE OF PASSAGE: **ASSEMBLY:** 6/21/2018

SENATE: 6/21/2018

DATE OF APPROVAL: 7/1/2018

FOLLOWING ARE ATTACHED IF AVAILABLE:

FINAL TEXT OF BILL (First Reprint enacted) Yes

A4132

SPONSOR'S STATEMENT: (Begins on page 6 of introduced bill) Yes

COMMITTEE STATEMENT: **ASSEMBLY**: Yes

SENATE: No

(Audio archived recordings of the committee meetings, corresponding to the date of the committee statement, ***may possibly*** be found at www.njleg.state.nj.us)

FLOOR AMENDMENT STATEMENT: No

LEGISLATIVE FISCAL ESTIMATE: Yes

S2731

SPONSOR'S STATEMENT: (Begins on page 6 of introduced bill) Yes

COMMITTEE STATEMENT: **ASSEMBLY**: No

SENATE: Yes

(Audio archived recordings of the committee meetings, corresponding to the date of the committee statement, ***may possibly*** be found at www.njleg.state.nj.us)

FLOOR AMENDMENT STATEMENT: No

LEGISLATIVE FISCAL ESTIMATE: Yes

(continued)

VETO MESSAGE:	No
GOVERNOR'S PRESS RELEASE ON SIGNING:	Yes

FOLLOWING WERE PRINTED:

To check for circulating copies, contact New Jersey State Government Publications at the State Library (609) 278-2640 ext.103 or mailto:refdesk@njstatelib.org

REPORTS:	No
HEARINGS:	No
NEWSPAPER ARTICLES:	Yes

"Soaking in the budget - With shutdown avoided, here's what it will cost you," The Star-Ledger, July 2, 2018
"Budget compromise spreads the hurt around," The Times, July 2, 2018
"Soaking in the budget - With shutdown avoided, here's what it will cost you," South Jersey Times, July 2, 2018

Title 54.
Subtitle 7A.
Chapter 40B.
(Rename)
Tobacco and
Nicotine Products
Wholesale Tax
§5 - C.54:40B-3.2
§6 - T&E
§7 - Note

P.L. 2018, CHAPTER 50, ***approved July 1, 2018***
Assembly, No. 4132 ***(First Reprint)***

AN ACT concerning the taxation of liquid nicotine and amending the title and body of, and supplementing, P.L.1990, c.39.

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

1. The title of P.L.1990, c.39 (C.54:40B-1 et seq.) is amended to read as follows:

AN ACT concerning the taxation of cigarettes and other tobacco <u>and nicotine</u> products, supplementing Title 54 of the Revised Statutes, amending P.L.1982, c.40, amending and supplementing P.L.1948, c.65 and repealing section 4 of P.L.1982, c.40.

(cf: P.L.1990, c.39, title)

2. Section 1 of P.L.1990, c.39 (C.54:40B-1) is amended to read as follows:

Sections 1 through 14 of **[**this act**]** <u>P.L.1990, c.39 (C.54:40B-1 et seq.)</u> shall be known and may be cited as the "Tobacco <u>and Nicotine</u> Products Wholesale Sales and Use Tax Act."

(cf: P.L.1990, c.39, s.1)

3. Section 2 of P.L.1990, c.39 (C.54:40B-2) is amended to read as follows:

2. As used in sections 2 through 14 and section 20 of **[**this act**]** <u>P.L.1990, c.39 (C.54:40B-1 et seq.)</u>:

"Consumer" means a person except a distributor, manufacturer<u>,</u> or wholesaler who acquires a tobacco product for consumption, storage<u>,</u> or use in this State;

"Director" means the Director of the Division of Taxation in the Department of the Treasury;

"Distributor" means<u>:</u>

EXPLANATION – Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted in the law.

Matter underlined <u>thus</u> is new matter.
Matter enclosed in superscript numerals has been adopted as follows:
[1]Assembly ABU committee amendments adopted June 18, 2018.

a person engaged in the business of selling tobacco products in this State who brings, or causes to be brought into this State from without the State a tobacco product for sale within this State,

a person who makes or manufactures tobacco products in this State for sale in the State,

a person engaged in the business of selling tobacco products without this State who ships or transports tobacco products to a person in this State to be sold to a retail dealer, or

a person who receives tobacco products [on which the tax has not or will not] without receiving proof that the tax has been or will be paid by another distributor;

"Dry snuff" means any finely cut, ground, or powdered smokeless tobacco that is intended to be sniffed through the nasal cavity, but does not include moist snuff;

“Electronic smoking device” means a nonlighted, noncombustible device that employs a mechanical heating element, battery, or circuit, regardless of shape or size, to produce aerosolized or vaporized nicotine for inhalation into the body of a person, including but not limited to a device that is manufactured, distributed, marketed, or sold as an e-cigarette, e-cigar, e-pipe, e-hookah, vape pen, or any other similar product with any other product name or descriptor.

“Liquid nicotine” means any solution containing nicotine that is designed or sold for use with an electronic smoking device.

"Manufacturer" means a person, wherever resident or located, who manufactures or produces, or causes to be manufactured or produced, a tobacco product and sells, uses, stores, or distributes the product regardless of whether it is intended for sale, use, or distribution within or without this State;

"Moist snuff" means any finely cut, ground, or powdered smokeless tobacco that is intended to be placed or dipped in the oral cavity, but does not include dry snuff;

"Person" means an individual, firm, corporation, copartnership, joint venture, association, receiver, trustee, guardian, executor, administrator, or any other person acting in a fiduciary capacity, or an estate, trust, or group or combination acting as a unit, the State Government and any political subdivision thereof, and the plural as well as the singular, unless the intention to give a more limited meaning is disclosed by the context;

"Place of business" means a place where a tobacco product is sold or where a tobacco product is brought or kept for the purpose of sale or consumption, including so far as may be applicable a vessel, vehicle, airplane, train or vending machine;

"Retail dealer" means a person who is engaged in this State in the business of selling any tobacco product at retail. A person placing a tobacco product vending machine at, or on any premises shall be deemed to be a retail dealer for each vending machine;

"Sale" means any sale, transfer, exchange, barter, or gift, in any manner or by any means whatsoever;

"Tobacco product" means any product containing, made, or derived from any tobacco, nicotine, or other chemicals or substances for [personal] consumption by a person, including, but not limited to, cigars, little cigars, cigarillos, chewing tobacco, pipe tobacco, smoking tobacco and their substitutes, [and] dry and moist snuff, and liquid nicotine, but does not include cigarette as defined in section 102 of the "Cigarette Tax Act," P.L.1948, c.65 (C.54:40A-1 et seq.);

"Treasurer" means the State Treasurer;

"Use" means the exercise of any right or power incidental to the ownership of a tobacco product, including a sale at retail;

"Wholesale price" means the actual price for which a manufacturer sells tobacco products to a distributor; and

"Wholesaler" means a person, wherever resident or located, other than a distributor as defined herein, who:

a. purchases tobacco products from any other person who purchases from the manufacturer and who acquires tobacco products solely for the purpose of bona fide resale to retail dealers or to other persons for the purposes of resale only; or

b. services retail outlets by the maintenance of an established place of business for the purchase of tobacco products including, but not limited to, the maintenance of warehousing facilities for the storage and distribution of tobacco products.

(cf: P.L.2006, c.37, s.4)

4. Section 3 of P.L.1990, c.39 (C.54:40B-3) is amended to read as follows:

3. a. There is imposed a tax of 30% upon the wholesale price upon the sale, use, or distribution of a tobacco product within this State, except that if the product is:

(1) moist snuff, the tax shall be imposed as provided in section 3 of P.L.2006, c.37 (C.54:40B-3.1); or

(2) liquid nicotine, the tax shall be imposed as provided in section 5 of P.L. , c. (C.) (pending before the Legislature as this bill).

b. Unless a tobacco product has already been or will be subject to the wholesale sales tax imposed in subsection a. of this section, if a distributor or wholesaler uses a tobacco product within this State, there is imposed upon the distributor or wholesaler a compensating use tax of 30% measured by the sales price of a similar tobacco product to a distributor, except that if the product is moist snuff or liquid nicotine, the tax shall be imposed as provided in section 3 of P.L.2006, c.37 (C.54:40B-3.1) or section 5 of P.L. , c. (C.) (pending before the Legislature as this bill), respectively.

c. Unless a wholesale use tax is due pursuant to subsection b. of this section, if a distributor or wholesaler has not paid the

wholesale sales tax imposed in subsection a. of this section upon a sale that is subject to the wholesale sales tax imposed in that subsection a., there is imposed upon the retail dealer or consumer chargeable for the sale a compensating use tax of 30% of the price paid or charged for the tobacco product, except that if the product is moist snuff <u>or liquid nicotine</u>, the tax shall be imposed as provided in section 3 of P.L.2006, c.37 (C.54:40B-3.1) <u>or section 5 of P.L. , c. (C.) (pending before the Legislature as this bill), respectively</u>, which shall be collected in the manner provided in subsection b. of section 5 of ⟦this act⟧ <u>P.L.1990, c.39 (C.54:40B-5)</u>.
(cf: P.L.2006, c.37, s.5)

5. (New section) a. There is imposed a tax upon the sale, use, or distribution of liquid nicotine within this State by a distributor or wholesaler to a retail dealer or consumer at the rate of $0.10 per fluid milliliter on the volume of the liquid nicotine as listed by the manufacturer, and a proportionate rate on all fractional parts of a fluid milliliter of volume of liquid nicotine as listed by the manufacturer.

b. Unless liquid nicotine has already been or will be subject to the tax imposed in subsection a. of this section, if a distributor or wholesaler uses the liquid nicotine within the State, there is imposed upon the distributor or wholesaler a compensating use tax of $0.10 per fluid milliliter of the volume of liquid nicotine as listed by the manufacturer, and a proportionate rate on all fractional parts of a fluid milliliter of the volume of liquid nicotine as listed by the manufacturer.

c. Unless a tax is due pursuant to subsection b. of this section, if a distributor or wholesaler has not paid the tax imposed in subsection a. of this section upon a sale that is subject to the tax imposed in that subsection a., there is imposed upon the retail dealer or consumer chargeable for the sale a compensating use tax of $0.10 per fluid milliliter on the volume of the liquid nicotine as listed by the manufacturer, and a proportionate rate on all fractional parts of a fluid milliliter of the volume of liquid nicotine as listed by the manufacturer, which shall be collected in the manner provided in subsection b. of section 5 of P.L.1990, c.39 (C.54:40B-5).

6. (New section) a. Each distributor and wholesaler shall take a physical inventory of all liquid nicotine in that distributor's or wholesaler's possession in the State at the close of business on the first day of the first month next following the date of enactment of P.L. , c. (C.) (pending before the Legislature as this bill), or such other date as the director may prescribe, and shall file a return with the director in such form as the director may prescribe by the twentieth day of the third month next following the date of enactment, showing the amount of liquid nicotine in that

distributor's or wholesaler's possession in the State and shall at the time of filing that return pay to the director the tax imposed pursuant to section 5 of P.L. , c. (C.) (pending before the Legislature as this bill).

b. Each retail dealer shall take a physical inventory of all liquid nicotine in that dealer's possession in the State at the close of business on the first day of the first month next following the date of enactment of P.L. , c. (C.) (pending before the Legislature as this bill), or such other date as the director may prescribe, and shall file a return with the director in such form as the director may prescribe by the twentieth day of the third month next following the date of enactment, showing the amount of liquid nicotine in that retail dealer's possession in the State and shall at the time of filing that return pay to the director the tax imposed pursuant to section 5 of P.L. , c. (C.) (pending before the Legislature as this bill).

7. This act shall take effect on the [1]**[**first**]** 90th[1] day [1]**[**of the first month next following**]** after[1] the date of enactment.

Imposes $0.10 per fluid milliliter tax related to sales of liquid nicotine.

ASSEMBLY, No. 4132

STATE OF NEW JERSEY

218th LEGISLATURE

INTRODUCED JUNE 11, 2018

Sponsored by:
Assemblywoman ELIANA PINTOR MARIN
District 29 (Essex)
Assemblywoman BRITNEE N. TIMBERLAKE
District 34 (Essex and Passaic)

SYNOPSIS

Imposes \$0.10 per fluid milliliter tax related to sales of liquid nicotine.

CURRENT VERSION OF TEXT

As introduced.

AN ACT concerning the taxation of liquid nicotine and amending the title and body of, and supplementing, P.L.1990, c.39.

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

1. The title of P.L.1990, c.39 (C.54:40B-1 et seq.) is amended to read as follows:

AN ACT concerning the taxation of cigarettes and other tobacco and nicotine products, supplementing Title 54 of the Revised Statutes, amending P.L.1982, c.40, amending and supplementing P.L.1948, c.65 and repealing section 4 of P.L.1982, c.40.

(cf: P.L.1990, c.39, title)

2. Section 1 of P.L.1990, c.39 (C.54:40B-1) is amended to read as follows:

Sections 1 through 14 of **[**this act**]** P.L.1990, c.39 (C.54:40B-1 et seq.) shall be known and may be cited as the "Tobacco and Nicotine Products Wholesale Sales and Use Tax Act."

(cf: P.L.1990, c.39, s.1)

3. Section 2 of P.L.1990, c.39 (C.54:40B-2) is amended to read as follows:

2. As used in sections 2 through 14 and section 20 of **[**this act**]** P.L.1990, c.39 (C.54:40B-1 et seq.):

"Consumer" means a person except a distributor, manufacturer, or wholesaler who acquires a tobacco product for consumption, storage, or use in this State;

"Director" means the Director of the Division of Taxation in the Department of the Treasury;

"Distributor" means:

a person engaged in the business of selling tobacco products in this State who brings, or causes to be brought into this State from without the State a tobacco product for sale within this State,

a person who makes or manufactures tobacco products in this State for sale in the State,

a person engaged in the business of selling tobacco products without this State who ships or transports tobacco products to a person in this State to be sold to a retail dealer, or

a person who receives tobacco products **[**on which the tax has not or will not**]** without receiving proof that the tax has been or will be paid by another distributor;

"Dry snuff" means any finely cut, ground, or powdered smokeless tobacco that is intended to be sniffed through the nasal cavity, but does not include moist snuff;

EXPLANATION – Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted in the law.

Matter underlined thus is new matter.

"Electronic smoking device" means a nonlighted, noncombustible device that employs a mechanical heating element, battery, or circuit, regardless of shape or size, to produce aerosolized or vaporized nicotine for inhalation into the body of a person, including but not limited to a device that is manufactured, distributed, marketed, or sold as an e-cigarette, e-cigar, e-pipe, e-hookah, vape pen, or any other similar product with any other product name or descriptor.

"Liquid nicotine" means any solution containing nicotine that is designed or sold for use with an electronic smoking device.

"Manufacturer" means a person, wherever resident or located, who manufactures or produces, or causes to be manufactured or produced, a tobacco product and sells, uses, stores, or distributes the product regardless of whether it is intended for sale, use, or distribution within or without this State;

"Moist snuff" means any finely cut, ground, or powdered smokeless tobacco that is intended to be placed or dipped in the oral cavity, but does not include dry snuff;

"Person" means an individual, firm, corporation, copartnership, joint venture, association, receiver, trustee, guardian, executor, administrator, or any other person acting in a fiduciary capacity, or an estate, trust, or group or combination acting as a unit, the State Government and any political subdivision thereof, and the plural as well as the singular, unless the intention to give a more limited meaning is disclosed by the context;

"Place of business" means a place where a tobacco product is sold or where a tobacco product is brought or kept for the purpose of sale or consumption, including so far as may be applicable a vessel, vehicle, airplane, train or vending machine;

"Retail dealer" means a person who is engaged in this State in the business of selling any tobacco product at retail. A person placing a tobacco product vending machine at, or on any premises shall be deemed to be a retail dealer for each vending machine;

"Sale" means any sale, transfer, exchange, barter, or gift, in any manner or by any means whatsoever;

"Tobacco product" means any product containing, made, or derived from any tobacco, nicotine, or other chemicals or substances for [personal] consumption by a person, including, but not limited to, cigars, little cigars, cigarillos, chewing tobacco, pipe tobacco, smoking tobacco and their substitutes, [and] dry and moist snuff, and liquid nicotine, but does not include cigarette as defined in section 102 of the "Cigarette Tax Act," P.L.1948, c.65 (C.54:40A-1 et seq.);

"Treasurer" means the State Treasurer;

"Use" means the exercise of any right or power incidental to the ownership of a tobacco product, including a sale at retail;

"Wholesale price" means the actual price for which a manufacturer sells tobacco products to a distributor; and

"Wholesaler" means a person, wherever resident or located, other than a distributor as defined herein, who:

a. purchases tobacco products from any other person who purchases from the manufacturer and who acquires tobacco products solely for the purpose of bona fide resale to retail dealers or to other persons for the purposes of resale only; or

b. services retail outlets by the maintenance of an established place of business for the purchase of tobacco products including, but not limited to, the maintenance of warehousing facilities for the storage and distribution of tobacco products.

(cf: P.L.2006, c.37, s.4)

4. Section 3 of P.L.1990, c.39 (C.54:40B-3) is amended to read as follows:

3. a. There is imposed a tax of 30% upon the wholesale price upon the sale, use, or distribution of a tobacco product within this State, except that if the product is:

(1) moist snuff, the tax shall be imposed as provided in section 3 of P.L.2006, c.37 (C.54:40B-3.1); or

(2) liquid nicotine, the tax shall be imposed as provided in section 5 of P.L. , c. (C.) (pending before the Legislature as this bill).

b. Unless a tobacco product has already been or will be subject to the wholesale sales tax imposed in subsection a. of this section, if a distributor or wholesaler uses a tobacco product within this State, there is imposed upon the distributor or wholesaler a compensating use tax of 30% measured by the sales price of a similar tobacco product to a distributor, except that if the product is moist snuff or liquid nicotine, the tax shall be imposed as provided in section 3 of P.L.2006, c.37 (C.54:40B-3.1) or section 5 of P.L. , c. (C.) (pending before the Legislature as this bill), respectively.

c. Unless a wholesale use tax is due pursuant to subsection b. of this section, if a distributor or wholesaler has not paid the wholesale sales tax imposed in subsection a. of this section upon a sale that is subject to the wholesale sales tax imposed in that subsection a., there is imposed upon the retail dealer or consumer chargeable for the sale a compensating use tax of 30% of the price paid or charged for the tobacco product, except that if the product is moist snuff or liquid nicotine, the tax shall be imposed as provided in section 3 of P.L.2006, c.37 (C.54:40B-3.1) or section 5 of P.L. , c. (C.) (pending before the Legislature as this bill), respectively, which shall be collected in the manner provided in subsection b. of section 5 of [this act] P.L.1990, c.39 (C.54:40B-5).

(cf: P.L.2006, c.37, s.5)

5. (New section) a. There is imposed a tax upon the sale, use, or distribution of liquid nicotine within this State by a distributor or wholesaler to a retail dealer or consumer at the rate of $0.10 per

fluid milliliter on the volume of the liquid nicotine as listed by the manufacturer, and a proportionate rate on all fractional parts of a fluid milliliter of volume of liquid nicotine as listed by the manufacturer.

b. Unless liquid nicotine has already been or will be subject to the tax imposed in subsection a. of this section, if a distributor or wholesaler uses the liquid nicotine within the State, there is imposed upon the distributor or wholesaler a compensating use tax of $0.10 per fluid milliliter of the volume of liquid nicotine as listed by the manufacturer, and a proportionate rate on all fractional parts of a fluid milliliter of the volume of liquid nicotine as listed by the manufacturer.

c. Unless a tax is due pursuant to subsection b. of this section, if a distributor or wholesaler has not paid the tax imposed in subsection a. of this section upon a sale that is subject to the tax imposed in that subsection a., there is imposed upon the retail dealer or consumer chargeable for the sale a compensating use tax of $0.10 per fluid milliliter on the volume of the liquid nicotine as listed by the manufacturer, and a proportionate rate on all fractional parts of a fluid milliliter of the volume of liquid nicotine as listed by the manufacturer, which shall be collected in the manner provided in subsection b. of section 5 of P.L.1990, c.39 (C.54:40B-5).

6. (New section) a. Each distributor and wholesaler shall take a physical inventory of all liquid nicotine in that distributor's or wholesaler's possession in the State at the close of business on the first day of the first month next following the date of enactment of P.L. , c. (C.) (pending before the Legislature as this bill), or such other date as the director may prescribe, and shall file a return with the director in such form as the director may prescribe by the twentieth day of the third month next following the date of enactment, showing the amount of liquid nicotine in that distributor's or wholesaler's possession in the State and shall at the time of filing that return pay to the director the tax imposed pursuant to section 5 of P.L. , c. (C.) (pending before the Legislature as this bill).

b. Each retail dealer shall take a physical inventory of all liquid nicotine in that dealer's possession in the State at the close of business on the first day of the first month next following the date of enactment of P.L. , c. (C.) (pending before the Legislature as this bill), or such other date as the director may prescribe, and shall file a return with the director in such form as the director may prescribe by the twentieth day of the third month next following the date of enactment, showing the amount of liquid nicotine in that retail dealer's possession in the State and shall at the time of filing that return pay to the director the tax imposed pursuant to section 5 of P.L. , c. (C.) (pending before the Legislature as this bill).

7. This act shall take effect on the first day of the first month next following the date of enactment.

STATEMENT

This bill extends the New Jersey tobacco products wholesale sales and use tax to liquid nicotine used in electronic cigarettes and similar devices, at the rate of $0.10 per milliliter of liquid nicotine.

Electronic cigarettes and similar tobacco-substitute smoking devices are designed to deliver liquid nicotine to users of the product. The term "liquid nicotine" is defined in the bill to mean any solution containing nicotine that is designed or sold for use with an electronic smoking device.

The bill imposes the tax at the rate of $0.10 per milliliter of liquid nicotine, and a proportionate rate on fractional parts of a milliliter of liquid nicotine, as listed by the manufacturer. The tax is imposed on the sale, use, or distribution of liquid nicotine within this State by a distributor or wholesaler to a retailer dealer or consumer. However, distributors and wholesalers who sell liquid nicotine at retail or otherwise use the liquid nicotine are required to pay a compensating use tax at the same rate.

Finally, each wholesaler, distributor, and retail dealer is required to take a physical inventory of all liquid nicotine in that entity's possession in the State at the close of business on the first day of the first month next following the date of enactment, or such other date as permitted by the Director of the Division of Taxation in the Department of the Treasury, and is required file a return with the director, by the twentieth day of the third month next following the date of enactment, that indicates the amount of liquid nicotine in that entity's possession and then pay to the director the tax the amount of tax due on the liquid nicotine.

ASSEMBLY BUDGET COMMITTEE

STATEMENT TO

ASSEMBLY, No. 4132

with committee amendments

STATE OF NEW JERSEY

DATED: JUNE 18, 2018

The Assembly Budget Committee reports favorably Assembly Bill No. 4132, with committee amendments.

This bill extends the New Jersey tobacco products wholesale sales and use tax to liquid nicotine used in electronic cigarettes and similar devices, at the rate of $0.10 per milliliter of liquid nicotine.

Electronic cigarettes and similar tobacco-substitute smoking devices are designed to deliver liquid nicotine to users of the product. The term "liquid nicotine" is defined in the bill to mean any solution containing nicotine that is designed or sold for use with an electronic smoking device.

The bill imposes the tax at the rate of $0.10 per milliliter of liquid nicotine, and a proportionate rate on fractional parts of a milliliter of liquid nicotine, as listed by the manufacturer. The tax is imposed on the sale, use, or distribution of liquid nicotine within this State by a distributor or wholesaler to a retailer dealer or consumer. However, distributors and wholesalers who sell liquid nicotine at retail or otherwise use the liquid nicotine are required to pay a compensating use tax at the same rate.

Finally, each wholesaler, distributor, and retail dealer is required to take a physical inventory of all liquid nicotine in that entity's possession in the State at the close of business on the first day of the first month next following the date of enactment, or such other date as permitted by the Director of the Division of Taxation in the Department of the Treasury, and is required file a return with the director, by the twentieth day of the third month next following the date of enactment, that indicates the amount of liquid nicotine in that entity's possession and then pay to the director the tax the amount of tax due on the liquid nicotine.

COMMITTEE AMENDMENTS:

The amendments change the effective date to the 90th day after enactment.

FISCAL IMPACT:

The Office of Legislative Services estimates that a $0.10 per milliliter tax on liquid nicotine will generate approximately $5.1 million in revenues in State Fiscal Year 2019.

North Carolina currently imposes a $0.05 per milliliter tax on consumable vapor products containing nicotine. According to the North Carolina Department of Revenue Statistical Abstract of Taxes for Fiscal Year 2016, the most recent year for which data are available, the tax generated approximately $3.0 million in revenues through the sale of approximately 60.0 million fluid milliliters of consumable vapor products. By using the most recent Census population estimates and excluding all persons under the age of 18 (the minimum legal smoking age in North Carolina) the OLS estimates that there are 8.0 million North Carolinians over the age of 18, that approximately 1 million have tried an e-cigarette, and that those persons purchased an average of 60 milliliters of liquid nicotine

By applying a similar calculation for New Jersey that excludes all persons under the age of 21 (the minimum smoking age in New Jersey), the OLS estimates, that approximately 843,000 New Jerseyans over the age of 21 have tried an e-cigarette at least once in their lives. If each person who has tried an e-cigarette purchased an average of 60 milliliters of liquid nicotine, they would acquire 50,580,000 milliliters of liquid nicotine, thereby generating $5.058 million in additional State revenues. Since the bill does not take effect for 90 days, the OLS estimate is reduced by 25 percent, to $3.825 million to reflect revenue collections over nine months of Fiscal Year 2019.

LEGISLATIVE FISCAL ESTIMATE

[First Reprint]

ASSEMBLY, No. 4132

STATE OF NEW JERSEY
218th LEGISLATURE

DATED: JUNE 27, 2018

SUMMARY

Synopsis: Imposes $0.10 per fluid milliliter tax related to sales of liquid nicotine.

Type of Impact: Increase in General Fund revenues.
Indeterminate potential increase in State costs.

Agencies Affected: Department of the Treasury

Office of Legislative Services Estimate

Fiscal Impact	**Fiscal Year 2019**	**Fiscal Year2020**	**Fiscal Year 2021**
State Cost		Indeterminate Potential Increase	
State Revenue	$4,400,000	$6,100,000	$6,500,000

- The Office of Legislative Services (OLS) estimates that the bill will result in an increase in State tobacco products wholesale sales and use tax revenues deposited into the General Fund and an indeterminate potential increase in State costs for tax collection and enforcement efforts.

- Since the bill does not take effect for 90 days, the OLS estimate for Fiscal Year 2019 is prorated to reflect nine months of revenue collections.

BILL DESCRIPTION

The bill extends the New Jersey tobacco products wholesale sales and use tax to liquid nicotine used in electronic cigarettes and similar devices, at the rate of $0.10 per milliliter of liquid nicotine and a proportionate rate on fractional parts of milliliter of liquid nicotine, as listed by the manufacturer. The tax is imposed on the sale, use, or distribution of liquid nicotine within this State by a distributor or wholesaler to a retail dealer or consumer. Distributors and wholesalers who sell liquid nicotine at retail or otherwise use the liquid nicotine are required to pay a compensating use tax at the same rate.

Electronic cigarettes and similar tobacco-substitute smoking devices are designed to deliver liquid nicotine to users of the product. The term “liquid nicotine” is defined in the bill to mean any solution containing nicotine that is designed or sold for use with an electronic smoking device.

Each wholesaler, distributor, and retail dealer is required to take a physical inventory of all liquid nicotine in that entity’s possession in the State at the close of business on the first day of the first month next following the date of enactment, or such other date as permitted by the Director of the Division of Taxation in in the Department of the Treasury.

FISCAL ANALYSIS

EXECUTIVE BRANCH

None received.

OFFICE OF LEGISLATIVE SERVICES

The OLS estimates, based on a July 1, 2018 assumed date of enactment, that a $0.10 per milliliter tax on liquid nicotine will generate approximately $4.4 million in revenues in State Fiscal Year 2019, $6.1 million in Fiscal Year 2020, and $6.5 million in Fiscal Year 2021. The OLS notes that the Department of the Treasury may incur additional costs associated with tax collection and enforcement activities. Detailed information regarding these costs is not available at this time.

North Carolina currently imposes a $0.05 per milliliter tax on consumable vapor products containing nicotine. According to the North Carolina Department of Revenue Statistical Abstract of Taxes for Fiscal Year 2016, the most recent year for which data are available, the tax generated approximately $3.0 million in revenues through the sale of approximately 60.0 million fluid milliliters of consumable vapor products. By using the most recent Census population estimates and excluding all persons under the age of 18 (the minimum legal smoking age in North Carolina) the OLS estimates that there are 8.0 million North Carolinians over the age of 18, that approximately 1 million have tried an e-cigarette, and that those persons purchased an average of 60 milliliters of liquid nicotine

By applying a similar calculation to New Jersey that excludes all persons under the age of 21 (the minimum legal smoking age in New Jersey), the OLS estimates that there are approximately 843,000 New Jerseyans over the age of 21 have tried an e-cigarette at least once. If each person who has tried an e-cigarette purchased an average of 60 milliliters of liquid nicotine, they would acquire 50,580,000 milliliters of liquid nicotine, thereby generating $5.058 million in additional State revenues. Since the bill does not take effect for 90 days, the OLS estimate is reduced by 25 percent, to $3.825 million, to reflect revenue collections over nine months.

Information provided by the Department of the Treasury in response to OLS discussion points indicates that revenues generated by the 30 percent tax on tobacco products have increased by about 3 percent per year since Fiscal Year 2012. Additionally, revenues generated by the $0.75 per ounce tax on moist snuff have increased by about 9 percent per year since Fiscal Year 2012. For purposes of this estimate, the OLS projects that liquid nicotine tax revenues will increase by 5 percent per year. Thus, the $5.058 million estimate using Fiscal Year 2016, data can be inflated to $5.855 million for Fiscal Year 2019, then prorated to $4.39 million for the nine months during which the tax on liquid nicotine would be in effect.

Section:	*Revenue, Finance, and Appropriations*
Analyst:	*Scott A. Brodsky* *Lead Fiscal Analyst*
Approved:	*Frank W. Haines III* *Legislative Budget and Finance Officer*

This fiscal estimate has been prepared pursuant to P.L.1980, c.67 (C.52:13B-6 et seq.).

SENATE, No. 2731

STATE OF NEW JERSEY

218th LEGISLATURE

INTRODUCED JUNE 14, 2018

Sponsored by:
Senator PAUL A. SARLO
District 36 (Bergen and Passaic)

SYNOPSIS

Imposes $0.20 per fluid milliliter tax related to sales of liquid nicotine.

CURRENT VERSION OF TEXT

As introduced.

AN ACT concerning the taxation of liquid nicotine and amending the title and body of, and supplementing, P.L.1990, c.39.

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

1. The title of P.L.1990, c.39 (C.54:40B-1 et seq.) is amended to read as follows:

AN ACT concerning the taxation of cigarettes and other tobacco and nicotine products, supplementing Title 54 of the Revised Statutes, amending P.L.1982, c.40, amending and supplementing P.L.1948, c.65 and repealing section 4 of P.L.1982, c.40.

(cf: P.L.1990, c.39, title)

2. Section 1 of P.L.1990, c.39 (C.54:40B-1) is amended to read as follows:

Sections 1 through 14 of [this act] P.L.1990, c.39 (C.54:40B-1 et seq.) shall be known and may be cited as the "Tobacco and Nicotine Products Wholesale Sales and Use Tax Act."

(cf: P.L.1990, c.39, s.1)

3. Section 2 of P.L.1990, c.39 (C.54:40B-2) is amended to read as follows:

2. As used in sections 2 through 14 and section 20 of [this act] P.L.1990, c.39 (C.54:40B-1 et seq.):

"Consumer" means a person except a distributor, manufacturer, or wholesaler who acquires a tobacco product for consumption, storage, or use in this State;

"Director" means the Director of the Division of Taxation in the Department of the Treasury;

"Distributor" means:

a person engaged in the business of selling tobacco products in this State who brings, or causes to be brought into this State from without the State a tobacco product for sale within this State,

a person who makes or manufactures tobacco products in this State for sale in the State,

a person engaged in the business of selling tobacco products without this State who ships or transports tobacco products to a person in this State to be sold to a retail dealer, or

a person who receives tobacco products [on which the tax has not or will not] without receiving proof that the tax has been or will be paid by another distributor;

"Dry snuff" means any finely cut, ground, or powdered smokeless tobacco that is intended to be sniffed through the nasal cavity, but does not include moist snuff;

EXPLANATION – Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted in the law.

Matter underlined thus is new matter.

“Electronic smoking device” means a nonlighted, noncombustible device that employs a mechanical heating element, battery, or circuit, regardless of shape or size, to produce aerosolized or vaporized nicotine for inhalation into the body of a person, including but not limited to a device that is manufactured, distributed, marketed, or sold as an e-cigarette, e-cigar, e-pipe, e-hookah, vape pen, or any other similar product with any other product name or descriptor.

“Liquid nicotine” means any solution containing nicotine that is designed or sold for use with an electronic smoking device.

"Manufacturer" means a person, wherever resident or located, who manufactures or produces, or causes to be manufactured or produced, a tobacco product and sells, uses, stores, or distributes the product regardless of whether it is intended for sale, use, or distribution within or without this State;

"Moist snuff" means any finely cut, ground, or powdered smokeless tobacco that is intended to be placed or dipped in the oral cavity, but does not include dry snuff;

"Person" means an individual, firm, corporation, copartnership, joint venture, association, receiver, trustee, guardian, executor, administrator, or any other person acting in a fiduciary capacity, or an estate, trust, or group or combination acting as a unit, the State Government and any political subdivision thereof, and the plural as well as the singular, unless the intention to give a more limited meaning is disclosed by the context;

"Place of business" means a place where a tobacco product is sold or where a tobacco product is brought or kept for the purpose of sale or consumption, including so far as may be applicable a vessel, vehicle, airplane, train or vending machine;

"Retail dealer" means a person who is engaged in this State in the business of selling any tobacco product at retail. A person placing a tobacco product vending machine at, or on any premises shall be deemed to be a retail dealer for each vending machine;

"Sale" means any sale, transfer, exchange, barter, or gift, in any manner or by any means whatsoever;

"Tobacco product" means any product containing, made, or derived from any tobacco, nicotine, or other chemicals or substances for [personal] consumption by a person, including, but not limited to, cigars, little cigars, cigarillos, chewing tobacco, pipe tobacco, smoking tobacco and their substitutes, [and] dry and moist snuff, and liquid nicotine, but does not include cigarette as defined in section 102 of the "Cigarette Tax Act," P.L.1948, c.65 (C.54:40A-1 et seq.);

"Treasurer" means the State Treasurer;

"Use" means the exercise of any right or power incidental to the ownership of a tobacco product, including a sale at retail;

"Wholesale price" means the actual price for which a manufacturer sells tobacco products to a distributor; and

"Wholesaler" means a person, wherever resident or located, other than a distributor as defined herein, who:

a. purchases tobacco products from any other person who purchases from the manufacturer and who acquires tobacco products solely for the purpose of bona fide resale to retail dealers or to other persons for the purposes of resale only; or

b. services retail outlets by the maintenance of an established place of business for the purchase of tobacco products including, but not limited to, the maintenance of warehousing facilities for the storage and distribution of tobacco products.

(cf: P.L.2006, c.37, s.4)

4. Section 3 of P.L.1990, c.39 (C.54:40B-3) is amended to read as follows:

3. a. There is imposed a tax of 30% upon the wholesale price upon the sale, use, or distribution of a tobacco product within this State, except that if the product is:

(1) moist snuff, the tax shall be imposed as provided in section 3 of P.L.2006, c.37 (C.54:40B-3.1); or

(2) liquid nicotine, the tax shall be imposed as provided in section 5 of P.L. , c. (C.) (pending before the Legislature as this bill).

b. Unless a tobacco product has already been or will be subject to the wholesale sales tax imposed in subsection a. of this section, if a distributor or wholesaler uses a tobacco product within this State, there is imposed upon the distributor or wholesaler a compensating use tax of 30% measured by the sales price of a similar tobacco product to a distributor, except that if the product is moist snuff or liquid nicotine, the tax shall be imposed as provided in section 3 of P.L.2006, c.37 (C.54:40B-3.1) or section 5 of P.L. , c. (C.) (pending before the Legislature as this bill), respectively.

c. Unless a wholesale use tax is due pursuant to subsection b. of this section, if a distributor or wholesaler has not paid the wholesale sales tax imposed in subsection a. of this section upon a sale that is subject to the wholesale sales tax imposed in that subsection a., there is imposed upon the retail dealer or consumer chargeable for the sale a compensating use tax of 30% of the price paid or charged for the tobacco product, except that if the product is moist snuff or liquid nicotine, the tax shall be imposed as provided in section 3 of P.L.2006, c.37 (C.54:40B-3.1) or section 5 of P.L. , c. (C.) (pending before the Legislature as this bill), respectively, which shall be collected in the manner provided in subsection b. of section 5 of [this act] P.L.1990, c.39 (C.54:40B-5).

(cf: P.L.2006, c.37, s.5)

5. (New section) a. There is imposed a tax upon the sale, use, or distribution of liquid nicotine within this State by a distributor or wholesaler to a retail dealer or consumer at the rate of $0.20 per

fluid milliliter on the volume of the liquid nicotine as listed by the manufacturer, and a proportionate rate on all fractional parts of a fluid milliliter of volume of liquid nicotine as listed by the manufacturer.

b. Unless liquid nicotine has already been or will be subject to the tax imposed in subsection a. of this section, if a distributor or wholesaler uses the liquid nicotine within the State, there is imposed upon the distributor or wholesaler a compensating use tax of $0.20 per fluid milliliter of the volume of liquid nicotine as listed by the manufacturer, and a proportionate rate on all fractional parts of a fluid milliliter of the volume of liquid nicotine as listed by the manufacturer.

c. Unless a tax is due pursuant to subsection b. of this section, if a distributor or wholesaler has not paid the tax imposed in subsection a. of this section upon a sale that is subject to the tax imposed in that subsection a., there is imposed upon the retail dealer or consumer chargeable for the sale a compensating use tax of $0.20 per fluid milliliter on the volume of the liquid nicotine as listed by the manufacturer, and a proportionate rate on all fractional parts of a fluid milliliter of the volume of liquid nicotine as listed by the manufacturer, which shall be collected in the manner provided in subsection b. of section 5 of P.L.1990, c.39 (C.54:40B-5).

6. (New section) a. Each distributor and wholesaler shall take a physical inventory of all liquid nicotine in that distributor's or wholesaler's possession in the State at the close of business on the first day of the first month next following the date of enactment of P.L. , c. (C.) (pending before the Legislature as this bill), or such other date as the director may prescribe, and shall file a return with the director in such form as the director may prescribe by the twentieth day of the third month next following the date of enactment, showing the amount of liquid nicotine in that distributor's or wholesaler's possession in the State and shall at the time of filing that return pay to the director the tax imposed pursuant to section 5 of P.L. , c. (C.) (pending before the Legislature as this bill).

b. Each retail dealer shall take a physical inventory of all liquid nicotine in that dealer's possession in the State at the close of business on the first day of the first month next following the date of enactment of P.L. , c. (C.) (pending before the Legislature as this bill), or such other date as the director may prescribe, and shall file a return with the director in such form as the director may prescribe by the twentieth day of the third month next following the date of enactment, showing the amount of liquid nicotine in that retail dealer's possession in the State and shall at the time of filing that return pay to the director the tax imposed pursuant to section 5 of P.L. , c. (C.) (pending before the Legislature as this bill).

7. This act shall take effect on the first day of the first month next following the date of enactment.

STATEMENT

This bill extends the New Jersey tobacco products wholesale sales and use tax to liquid nicotine used in electronic cigarettes and similar devices, at the rate of $0.20 per milliliter of liquid nicotine.

Electronic cigarettes and similar tobacco-substitute smoking devices are designed to deliver liquid nicotine to users of the product. The term “liquid nicotine” is defined in the bill to mean any solution containing nicotine that is designed or sold for use with an electronic smoking device.

The bill imposes the tax at the rate of $0.20 per milliliter of liquid nicotine, and a proportionate rate on fractional parts of a milliliter of liquid nicotine, as listed by the manufacturer. The tax is imposed on the sale, use, or distribution of liquid nicotine within this State by a distributor or wholesaler to a retailer dealer or consumer. However, distributors and wholesalers who sell liquid nicotine at retail or otherwise use the liquid nicotine are required to pay a compensating use tax at the same rate.

Finally, each wholesaler, distributor, and retail dealer is required to take a physical inventory of all liquid nicotine in that entity’s possession in the State at the close of business on the first day of the first month next following the date of enactment, or such other date as permitted by the Director of the Division of Taxation in the Department of the Treasury, and is required file a return with the director, by the twentieth day of the third month next following the date of enactment, that indicates the amount of liquid nicotine in that entity’s possession and then pay to the director the tax the amount of tax due on the liquid nicotine.

SENATE BUDGET AND APPROPRIATIONS COMMITTEE

STATEMENT TO

SENATE, No. 2731

with committee amendments

STATE OF NEW JERSEY

DATED: JUNE 18, 2018

The Senate Budget and Appropriations Committee reports favorably Senate Bill No. 2731, with committee amendments.

As amended, this bill extends the New Jersey tobacco products wholesale sales and use tax to liquid nicotine used in electronic cigarettes and similar devices, at the rate of $0.10 per milliliter of liquid nicotine.

Electronic cigarettes and similar tobacco-substitute smoking devices are designed to deliver liquid nicotine to users of the product. The term “liquid nicotine” is defined in the bill to mean any solution containing nicotine that is designed or sold for use with an electronic smoking device.

The bill imposes the tax at the rate of $0.10 per milliliter of liquid nicotine, and a proportionate rate on fractional parts of a milliliter of liquid nicotine, as listed by the manufacturer. The tax is imposed on the sale, use, or distribution of liquid nicotine within this State by a distributor or wholesaler to a retailer dealer or consumer. However, distributors and wholesalers who sell liquid nicotine at retail or otherwise use the liquid nicotine are required to pay a compensating use tax at the same rate.

Finally, each wholesaler, distributor, and retail dealer is required to take a physical inventory of all liquid nicotine in that entity’s possession in the State at the close of business on the first day of the first month next following the date of enactment, or such other date as permitted by the Director of the Division of Taxation in the Department of the Treasury, and is required file a return with the director, by the twentieth day of the third month next following the date of enactment, that indicates the amount of liquid nicotine in that entity’s possession and then pay to the director the tax the amount of tax due on the liquid nicotine.

COMMITTEE AMENDMENTS:

The amendments reduce the rate of tax from $0.20 per fluid milliliter of liquid nicotine to $0.10 per fluid milliliter of liquid nicotine.

The amendments make the effective date the 90th day after the date of enactment.

FISCAL IMPACT:

The Office of Legislative Services estimates that a $0.10 per milliliter tax on liquid nicotine will generate approximately $5.1 million in revenues in State Fiscal Year 2019.

North Carolina currently imposes a $0.05 per milliliter tax on consumable vapor products containing nicotine. According to the North Carolina Department of Revenue Statistical Abstract of Taxes for Fiscal Year 2016, the most recent year for which data are available, the tax generated approximately $3.0 million in revenues through the sale of approximately 60.0 million fluid milliliters of consumable vapor products. By using the most recent Census population estimates and excluding all persons under the age of 18 (the minimum legal smoking age in North Carolina) the OLS estimates that there are 8.0 million North Carolinians over the age of 18, that approximately 1 million have tried an e-cigarette, and that those persons purchased an average of 60 milliliters of liquid nicotine

By applying a similar calculation for New Jersey that excludes all persons under the age of 21 (the minimum smoking age in New Jersey), the OLS estimates, that approximately 843,000 New Jerseyans over the age of 21 have tried an e-cigarette at least once in their lives. If each person who has tried an e-cigarette purchased an average of 60 milliliters of liquid nicotine, they would acquire 50,580,000 milliliters of liquid nicotine, thereby generating $5.058 million in additional State revenues.

LEGISLATIVE FISCAL ESTIMATE

[First Reprint]

SENATE, No. 2731

STATE OF NEW JERSEY
218th LEGISLATURE

DATED: JUNE 27, 2018

SUMMARY

Synopsis:	Imposes $0.10 per fluid milliliter tax related to sales of liquid nicotine.
Type of Impact:	Increase in General Fund revenues. Indeterminate potential increase in State costs.
Agencies Affected:	Department of the Treasury.

Office of Legislative Services Estimate

Fiscal Impact	**Year 1**	**Year 2**	**Year 3**
State Cost		Indeterminate Potential Increase	
State Revenue	$4,400,000	$6,100,000	$6,500,000

- The Office of Legislative Services (OLS) estimates that the bill will result in an increase in State tobacco products wholesale sales and use tax revenues deposited into the General Fund and an indeterminate potential increase in State costs for tax collection and enforcement efforts.

- Since the bill does not take effect for 90 days, the OLS estimate for Fiscal Year 2019 is prorated to reflect nine months of revenue collections.

BILL DESCRIPTION

The bill extends the New Jersey tobacco products wholesale sales and use tax to liquid nicotine used in electronic cigarettes and similar devices, at the rate of $0.10 per milliliter of liquid nicotine and a proportionate rate on fractional parts of milliliter of liquid nicotine, as listed by the manufacturer. The tax is imposed on the sale, use, or distribution of liquid nicotine within this State by a distributor or wholesaler to a retail dealer or consumer. Distributors and wholesalers who sell liquid nicotine at retail or otherwise use the liquid nicotine are required to pay a compensating use tax at the same rate.

Electronic cigarettes and similar tobacco-substitute smoking devices are designed to deliver liquid nicotine to users of the product. The term “liquid nicotine” is defined in the bill to mean any solution containing nicotine that is designed or sold for use with an electronic smoking device.

Each wholesaler, distributor, and retail dealer is required to take a physical inventory of all liquid nicotine in that entity’s possession in the State at the close of business on the first day of the first month next following the date of enactment, or such other date as permitted by the Director of the Division of Taxation in in the Department of the Treasury.

FISCAL ANALYSIS

EXECUTIVE BRANCH

None received.

OFFICE OF LEGISLATIVE SERVICES

The OLS estimates, based on a July 1, 2018 assumed date of enactment, that a $0.10 per milliliter tax on liquid nicotine will generate approximately $4.4 million in revenues in State Fiscal Year 2019, $6.1 million in Fiscal Year 2020, and $6.5 million in Fiscal Year 2021. The OLS notes that the Department of the Treasury may incur additional costs associated with tax collection and enforcement activities. Detailed information regarding these costs is not available at this time.

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Information provided by the Department of the Treasury in response to OLS discussion points indicates that revenues generated by the 30 percent tax on tobacco products have increased by about 3 percent per year since Fiscal Year 2012. Additionally, revenues generated by the $0.75 per ounce tax on moist snuff have increased by about 9 percent per year since Fiscal Year 2012. For purposes of this estimate, the OLS projects that liquid nicotine tax revenues will increase by 5 percent per year. Thus, the $5.058 million estimate using Fiscal Year 2016 data can be inflated to $5.855 million for Fiscal Year 2019, the prorated to $4.39 million for the nine months during which the tax on liquid nicotine would be in effect.

Section:	*Revenue, Finance, and Appropriations*
Analyst:	*Scott A. Brodsky* *Lead Fiscal Analyst*
Approved:	*Frank W. Haines III* *Legislative Budget and Finance Officer*

This fiscal estimate has been prepared pursuant to P.L.1980, c.67 (C.52:13B-6 et seq.).

Governor Murphy Signs Fiscal Year 2019 Budget into Law

07/1/2018

TRENTON - Governor Phil Murphy today conditionally vetoed the following bills and signed them into law after the Legislature concurred with the Governor's recommendations:

ACS for A-3088wGR/SCS for S-64, 1515, 2407 (Jimenez, Dancer, Mukherji/Turner, Singleton, Ruiz, Pennacchio) - Increases earned income tax credit; provides credit for child or dependent care expenses; taxes "investment management services
Copy of Message on A-3088

A-3438wGR/SCS for S-1841, 2523 (Karabinchak, Coughlin, DeAngelo/Diegnan, Cryan) - Requires Director of the Division of Taxation to establish 90-day State tax amnesty period that ends no later than January 15, 2019

Copy of Message on A-3438

ACS for A-4061wGR/S-2767 (Chiaravalloti, Mukherji/Cruz-Perez) - Imposes surcharge on prearranged rides and increases certain fee associated with motor vehicle violations

Copy of Message on A-4061

A-4202wGR/S-2746 (Pintor Marin/Sweeney) - Imposes surtax on corporation business tax liability; decouples certain provisions from Internal Revenue Code; imposes tax on certain dividends

Copy of Message on A-4202

Governor Murphy signed the following bills into law:

A-1753/S-749 (Quijano, Vainieri Huttle, Mukherji, Giblin/Diegnan, Sarlo) - Imposes State sales and use tax and hotel and motel occupancy fee on transient accommodations; authorizes various municipal taxes and fees on transient accommodations

A-4132/S-2731 (Pintor Marin, Timberlake, Mukherji/Sarlo) - Imposes $0.10 per fluid milliliter tax related to sales of liquid nicotine

A-4207/S-2657 (Greenwald/Sarlo) - Establishes Medicaid emergency room triage reimbursement fee for low acuity emergency room encounters

A-4229/S-2772 (Calabrese, Schaer, Jimenez/Sarlo) - Applies Meadowlands regional hotel use assessment to all municipalities that participate in Meadowlands tax sharing program

Governor Murphy signed the following bills into law while exercising his line item veto authority:

S-2019/A-4200 (Sarlo/Pintor Marin, Burzichelli) - LINE ITEM - Appropriates $36,517,421,000 in State funds and $16,551,418,698 in federal funds for the State budget for fiscal year 2018-2019

Line Item Veto of S-2019

Line Item Veto Message on S-2019

S-2824/A-4326 (Sarlo/Coughlin) - LINE ITEM - Amends and supplements various appropriations and language provisions in Fiscal year 2019 annual State appropriations ac

Line Item Veto of S-2824

Line Item Veto Message on S-2824

Revenue Certification for Fiscal Year 2019 Budget - https://nj.gov/governor/news/statements/docs/RevenueCert-S2019.pdf