

54:32B-8.12

LEGISLATIVE HISTORY CHECKLIST

NJSA: 54:32B-8.12

(Marine terminal  
equipment--exemption  
from sales tax)

LAWS OF: 1988

CHAPTER: 53

Bill No: S1019

Sponsor(s): Lipman

Date Introduced: Pre-filed

Committee: Assembly: Appropriations

Senate: Revenue, Finance & Appropriations

Amended during passage: No

Date of Passage: Assembly: June 2, 1988

Senate: May 16, 1988

Date of Approval: July 8, 1988

Following statements are attached if available:

Sponsor statement: Yes

Committee Statement: Assembly: Yes

Senate: Yes

Fiscal Note: No

Veto Message: No

Message on signing: No

Following were printed:

Reports: No

Hearings: No

Library

SENATE, No. 1019  
STATE OF NEW JERSEY

Introduced Pending Technical Review by Legislative Counsel  
PRE-FILED FOR INTRODUCTION IN THE 1988 SESSION

By Senator LIPMAN

1    **AN ACT** to exempt certain marine terminal operations services  
          and equipment from the sales and use tax, amending P.L.  
3        1980, c. 105.

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

7        1. Section 24 of P.L. 1980, c. 105 (C. 54:32B-8.12) is amended  
          to read as follows:

9        24. Receipts from sales or charges for repairs, alterations or  
          conversion of commercial ships or any component thereof  
11       including cargo containers of any type whatsoever, barges and  
          other vessels of 50-ton burden or over, primarily engaged in  
13       interstate or foreign commerce, machinery, apparatus and  
          equipment for use at a marine terminal facility in loading,  
15       unloading and handling cargo carried by those commercial ships,  
          barges and other vessels, and storage and other services  
17       rendered with respect to such loading, unloading and handling  
          cargo at a marine terminal facility, or other vessels, regardless  
19       of tonnage, primarily engaged in commercial fishing or shell  
          fishing, including equipment necessary for harvesting fish,  
21       shellfish and other crustaceans and aquatic organisms, or other  
          vessels primarily engaged in commercial party boat (head boat)  
23       sport fishing and subject to annual inspection by the United  
          States Coast Guard, and of governmentally-owned ships, barges  
25       and other vessels and property used by or purchased for the use  
          of such vessels, machinery, apparatus and equipment for fuel,  
27       provisions, supplies, maintenance and repairs (other than articles  
          purchased for the original equipping of a new ship) are exempt  
29       from the tax imposed under the Sales and Use Tax Act.

          2. This act shall take effect immediately.

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.

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## STATEMENT

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This bill creates a sales and use tax exemption for storage and other services rendered at a marine terminal facility with respect to loading, unloading and handling cargo carried by commercial vessels. The bill also creates a sales and use tax exemption for machinery, apparatus and equipment used at a marine terminal facility in loading, unloading and handling cargo carried by commercial vessels.

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## TAXATION - SALES

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## Boats, Vessels, Waterways

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Exempts certain marine terminal operations services and equipment from the sales and use tax.

SENATE REVENUE, FINANCE AND APPROPRIATIONS  
COMMITTEE

STATEMENT TO

SENATE, No. 1019

STATE OF NEW JERSEY

DATED: APRIL 25, 1988

The Senate Revenue, Finance and Appropriations Committee reported Senate Bill 1019 favorably.

Senate Bill 1019 creates a sales and use tax exemption for storage and other services rendered at a marine terminal facility with respect to loading, unloading and handling cargo carried by commercial vessels. The bill also creates a sales and use tax exemption for machinery, apparatus and equipment used at a marine terminal facility in loading, unloading and handling cargo carried by commercial vessels.

This bill was pre-filed for introduction in the 1988 session pending technical review. As reported the bill includes the changes required by technical review which has been performed.

FISCAL IMPACT

A fiscal note has not been prepared for this bill. A revenue estimate prepared by the Division of Taxation shows a loss in sales tax revenue between \$1.5 million and \$2 million.

ASSEMBLY APPROPRIATIONS COMMITTEE

STATEMENT TO

SENATE, No. 1019

STATE OF NEW JERSEY

DATED: MAY 23, 1988

The Assembly Appropriations Committee favorably reports Senate Bill No. 1019.

Senate Bill No. 1019 creates a sales and use tax exemption for storage and other services rendered at a marine terminal facility with respect to loading, unloading and handling cargo carried by commercial vessels. The bill also creates a sales and use tax exemption for machinery, apparatus and equipment used at a marine terminal facility in loading, unloading and handling cargo carried by commercial vessels.

As reported, this bill is identical to Assembly Bill No. 1353, also reported by the committee.

FISCAL IMPACT

A fiscal note has not been prepared for this bill. A revenue estimate prepared by the Division of Taxation shows a loss in sales tax revenue between \$1.5 million and \$2 million.

S1019 (1988)