

54:32B-8.29

LEGISLATIVE HISTORY CHECKLIST

NJSA: 54:32B-8:29 (Printing and publishing machinery--certain--exempt from sales tax)

LAWS OF: 1985 CHAPTER: 440

BILL NO: A2628

Sponsor(s): Doyle and Ford

Date Introduced: October 22, 1984

Committee: Assembly: Revenue, Finance and Appropriations
Senate: Revenue, Finance and Appropriations

Amended during passage: No Substituted for S2154 (not attached since identical to A2628)

Date of Passage: Assembly: February 25, 1985
Senate: December 9, 1985

Date of Approval: January 13, 1986

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~~ Yes

Following were printed:

Reports: No

Hearings: No

Attached: Standard Industrial Classification Manual, Major Group 27, 1972 edition.

ASSEMBLY, No. 2628

STATE OF NEW JERSEY

INTRODUCED OCTOBER 22, 1984

By Assemblyman DOYLE and Assemblywoman FORD

AN ACT exempting the sale of certain machinery and equipment used in the manufacture of printed material from the sales and use tax and amending P. L. 1980, c. 105.

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

1 1. Section 41 of P. L. 1980, c. 105 (C. 54:32B-8.29) is amended
2 to read as follows:

3 41. Receipts from sales of **[newspaper]** production machinery,
4 apparatus **[and]** *or* equipment for use **[and]** *or* consumption di-
5 rectly and primarily in the publication of newspapers in the pro-
6 duction departments of a newspaper plant**[,]** *or in the production*
7 *of tangible personal property for sale by persons engaged in the*
8 *business of commercial printing, periodical, book, manifold business*
9 *form, greeting card or miscellaneous publishing and typesetting,*
10 *photoengraving, electrotyping and stereotyping and lithographic*
11 *platemaking, including, but not limited to: engraving, enlarging*
12 *and development equipment, internal process cameras and news*
13 *and other similar transmission equipment composing and press-*
14 *room apparatus and equipment, binding apparatus and equipment,*
15 *type fonts, lead, mats, ink, plates, conveyors, stackers, sorting,*
16 *bundling, stuffing, labeling and wrapping equipment and supplies*
17 *for any of the foregoing are exempt from the tax imposed under*
18 *the Sales and Use Tax Act; but sales of motor vehicles, typewriters,*
19 *and other equipment and supplies otherwise taxable under this*
20 *act are not exempt.*

1 2. This act shall take effect on the first day of the second month
2 following enactment.

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 printed in italics thus is new matter.

STATEMENT

This bill would amend the Sales and Use Tax Act to provide an exemption from sales and use tax on the purchase of machinery and equipment and production supplies by persons engaged in the manufacture of printed material and other tangible personal property or who perform certain production-related services for such persons. A detailed description of the industries affected by this exemption is contained in the Standard Industrial Classification Manual, Major Group 27, published by the Executive Office of the President, Office of Management and Budget, 1972 edition.

ASSEMBLY REVENUE, FINANCE AND APPROPRIATIONS
COMMITTEE

STATEMENT TO
ASSEMBLY, No. 2628

STATE OF NEW JERSEY

DATED: FEBRUARY 4, 1985

PROVISIONS:

Assembly Bill No. 2628 provides an exemption under the Sales and Use Tax Act for the purchase of machinery, equipment and production supplies used in the manufacture of printed material and other printed tangible personal property.

This bill expands the exemptions allowed in C. 54:32B-8.29 for newspaper production machinery, engraving and enlarging equipment, type fonts, lead, ink, plates, etc. to include commercial printing, periodical, book, manifold business form greeting card or miscellaneous publishing and typesetting, photoengraving and binding apparatus and equipment.

A formal fiscal note has not yet been prepared on this proposal.

The committee favorably reports this bill.

SENATE REVENUE, FINANCE AND APPROPRIATIONS
COMMITTEE

STATEMENT TO
ASSEMBLY, No. 2628

STATE OF NEW JERSEY

DATED: OCTOBER 10, 1985

Assembly Bill No. 2628 provides an exemption under the Sales and Use Tax Act for the purchase of machinery, equipment and production supplies used in the manufacture of printed material and other printed tangible personal property.

This bill expands the exemptions currently allowed for newspaper production machinery and equipment to include machinery and equipment for commercial printing, periodical, book, manifold business form, greeting card or miscellaneous publishing or production-related services such as typesetting, photoengraving, electroplating, etc.

FISCAL IMPACT

A fiscal note has been requested but has not yet been received.

OTHER LEGISLATION

This bill is identical to Senate Bill No. 2154.

A-2512, sponsored by Assemblyman Martin A. Herman, D-Salem, which provides for the regulation of the powers, duties and qualifications of special law enforcement officers.

A-2628, sponsored by Assemblyman John P. Doyle, D-Ocean, which extends the Sales and Use Tax exemption currently applied to production machinery and equipment used in the publication of newspapers to include the same machinery used in the printing of books, periodicals and commercial printing in general.

A-2721, sponsored by Assemblyman Robert Littell, R-Sussex, which authorizes the Township of Andover to permanently appoint George Smith to the police department without taking a Civil Service examination.

A-2745, sponsored by Assemblyman John A. Girgenti, D-Passaic, which establishes a drunk driving victim's bill of rights.

The bill provides that the injured victim of a drunk driver, or the victim's spouse, children or kin in the event of a death, have the right to make statements to law enforcement officers on the facts of the accident, the right to receive medical attention for injuries resulting from the accident, and the right to see accident and autopsy reports.

The bill also provides that the victim may request the court in writing to provide information concerning his role in the court process, notice of the time and place of the various phases of the prosecution, timely notification of the case disposition, prompt notice of any decision releasing the defendant from custody and other information about the status of the case.

A victim would also receive assistance from law enforcement agencies in obtaining employer cooperation in minimizing loss of pay or other benefits resulting from participation in the court process. The bill also provides that a secure waiting room be provided for the victim.