

LEGISLATIVE FISCAL ESTIMATE:

Yes 6/29/2022
7/5/2022

VETO MESSAGE:

No

GOVERNOR'S PRESS RELEASE ON SIGNING:

Yes

FOLLOWING WERE PRINTED:

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No

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No

NEWSPAPER ARTICLES:

No

end

P.L. 2022, CHAPTER 42, *approved June 30, 2022*
Assembly, No. 4208 (*First Reprint*)

1 AN ACT concerning the imposition of the sales and use tax ¹【on
2 certain supermarkets and grocery stores】¹ and amending
3 P.L.1983, c.303 ¹and P.L.2021, c.197¹.
4

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

8 1. Section 20 of P.L.1983, c.303 (C.52:27H-79) is amended to
9 read as follows:

10 20. a. ¹(1)¹ Except as provided in subsection b. of section 11 of
11 P.L.2021, c.197 (C.52:27H-98), receipts from the first \$100,000 of
12 ¹annual¹ retail sales of tangible personal property (except motor
13 vehicles and energy) and sales of services (except
14 telecommunications services and utility services) to a qualified
15 business for the exclusive use or consumption of such business
16 within an enterprise zone are ¹annually¹ exempt from the taxes
17 imposed under the "Sales and Use Tax Act," P.L.1966, c.30
18 (C.54:32B-1 et seq.); provided, however, a supermarket or grocery
19 store ¹【located in an enterprise zone or a food desert community】
20 that meets the criteria set forth in paragraph (2) of this subsection¹
21 **【**, as defined in section 37 of P.L.2020, c.156 (C.34:1B-305)**】** shall
22 be eligible for such tax exemption, notwithstanding the limit
23 imposed pursuant to this subsection.

24 ¹(2) The annual limitation imposed under paragraph (1) of this
25 subsection shall not apply to any supermarket or grocery store that
26 is:

27 (a) located in a food desert community; or

28 (b) located in an enterprise zone and received an annual
29 certification of eligibility from the department pursuant to
30 paragraph (3) of this subsection.

31 (3) A supermarket or grocery store that is located in an enterprise
32 zone, but outside of a food desert community, may apply to the
33 department for an annual certification of eligibility for the unlimited
34 tax exemption provided under this section. The certification shall
35 remain in effect for the 12-month period immediately following the
36 date of approval by the department. To qualify for the annual
37 certification, the supermarket or grocery store shall demonstrate to
38 the department that during the 12-month period immediately
39 preceding the date of application:

40 (a) not less than 30 percent of the employees hired by the
41 supermarket or grocery store were comprised of any combination of
42 the following: (i) persons who were unemployed for not less than

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.

Matter enclosed in superscript numerals has been adopted as follows:

¹Senate floor amendments adopted June 29, 2022.

1 three consecutive months immediately preceding the date of
2 employment; or (ii) persons with a disability; or

3 (b) not less than 35 percent of the employees hired by the
4 supermarket or grocery store are residents of a municipality in
5 which the enterprise zone has been established, and the supermarket
6 or grocery store actively participated with one or more One Stop
7 Career Centers in the recruitment of unemployed persons and
8 persons with a disability, except that the One Stop Career Centers
9 shall provide written documentation to the department attesting to
10 the actions of the supermarket or grocery store.

11 (4) Within 30 days of the effective date of P.L. , c. (pending
12 before the Legislature as this bill), and annually thereafter, the
13 department, in consultation with the Department of Labor and
14 Workforce Development, shall provide written notice to each:

15 (a) supermarket or grocery store located in an enterprise zone
16 concerning the requirements of this section, which notice shall
17 include contact information for each One Stop Career Center
18 located in the State; and

19 (b) One Stop Career Center located in the State concerning the
20 requirements of subparagraph (b) of paragraph (3) of this
21 subsection.¹

22 b. (Deleted by amendment, P.L.2011, c.28)

23 c. As used in this section:

24 ¹“Department” means the Department of Community Affairs.

25 “Disability” means the same as that term is defined in subsection
26 q. of section 5 of P.L.1975, c.169 (C.10:5-5).¹

27 “Food desert community” means the same as the term is defined
28 in section 37 of P.L.2020, c.156 (C.34:1B-305).

29 ¹“One Stop Career Center” means the same as that term is
30 defined in section 3 of P.L.1992, c.43 (C.34:15D-3).¹

31 "Qualified business" includes a person who is certified as a
32 qualified business by the authority and provided a UZ-5
33 certification by the authority. A person who is certified as a
34 qualified business may apply to the authority for a UZ-5
35 certification provided the person owns or leases and regularly
36 operates a place of business located in an eligible block group, as
37 defined in subsection a. of section 12 of P.L.2021, c.197
38 (C.52:27H-99). The Department of the Treasury shall provide to a
39 qualified business a certificate evidencing its UZ-5 certification,
40 which certificate shall indicate the location at which the sales tax
41 exemption provided for in this section is available.

42 “Supermarket or grocery store” means a retail outlet with at least
43 16,000 square feet, of which at least 80 percent is occupied by food
44 and related products.

45 d. (Deleted by amendment, P.L.2011, c.28)

46 e. (Deleted by amendment, P.L.2021, c.197)

47 (cf: P.L.2021, c.197, s.7)

1 ¹2. Section 8 of P.L.2021, c.197 (C.52:27H-79.1) is amended to
2 read as follows:

3 8. a. Receipts from the first \$100,000 of annual retail sales of
4 materials, supplies, and services for the exclusive use of erecting
5 structures or buildings on, or improving, altering or repairing the
6 real property of a qualified business, or a contractor hired by the
7 qualified business to make such improvements, alterations, or
8 repairs, are annually exempt from the taxes imposed under the
9 "Sales and Use Tax Act," P.L.1966, c.30 (C.54:32B-1 et seq.);
10 provided, however, receipts from retail sales of materials, supplies,
11 and services for the exclusive use of erecting new structures or
12 buildings on, or substantially improving, altering or repairing the
13 real property of a qualified business shall be eligible for such tax
14 exemption notwithstanding the limit imposed pursuant to this
15 subsection.

16 b. As used in this section:

17 "Qualified business" includes a person who is certified as a
18 qualified business by the authority and provided a UZ-4
19 certification by the authority. A person who is certified as a
20 qualified business may apply to the authority for a UZ-4
21 certification provided that the person owns or leases and regularly
22 operates a place of business located in an eligible block group, as
23 defined in subsection a. of section 12 of P.L.2021, c.197
24 (C.52:27H-99). The Department of the Treasury shall provide to a
25 qualified business a certificate evidencing its UZ-4 certification,
26 which certificate shall indicate the location at which the sales tax
27 exemption provided for in this section is available.

28 "Substantially improving, altering, or repairing" means any
29 reconstruction, rehabilitation, addition, or other improvement to a
30 structure, of which the total cost equals to or exceeds 50 percent of
31 the market value of the structure before the start of construction of
32 the improvement. The UEZ Authority may, from time to time, alter
33 this definition through regulation to respond to changing market
34 conditions.¹

35 (cf: P.L.2021, c.197, s.8)

36

37 ¹[2.] 3.¹ This act shall take effect immediately.

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42 Provides sales and use tax exemption for certain purchases made
43 by certain supermarkets and grocery stores located within urban
44 enterprise zones.

ASSEMBLY, No. 4208

STATE OF NEW JERSEY 220th LEGISLATURE

INTRODUCED JUNE 9, 2022

Sponsored by:

Assemblywoman ELIANA PINTOR MARIN

District 29 (Essex)

Assemblywoman ANNETTE QUIJANO

District 20 (Union)

Assemblywoman SHANIQUE SPEIGHT

District 29 (Essex)

Co-Sponsored by:

Assemblywomen Reynolds-Jackson, McKnight and Lampitt

SYNOPSIS

Provides sales and use tax exemption for certain purchases made by all supermarkets and grocery stores located within urban enterprise zones.

CURRENT VERSION OF TEXT

As introduced.



(Sponsorship Updated As Of: 6/29/2022)

1 AN ACT concerning the imposition of the sales and use tax on
2 certain supermarkets and grocery stores and amending P.L.1983,
3 c.303.

4
5 **BE IT ENACTED** by the Senate and General Assembly of the State
6 of New Jersey:

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8 1. Section 20 of P.L.1983, c.303 (C.52:27H-79) is amended to
9 read as follows:

10 20. a. Except as provided in subsection b. of section 11 of
11 P.L.2021, c.197 (C.52:27H-98), receipts from the first \$100,000 of
12 retail sales of tangible personal property (except motor vehicles and
13 energy) and sales of services (except telecommunications services
14 and utility services) to a qualified business for the exclusive use or
15 consumption of such business within an enterprise zone are exempt
16 from the taxes imposed under the "Sales and Use Tax Act,"
17 P.L.1966, c.30 (C.54:32B-1 et seq.); provided, however, a
18 supermarket or grocery store located in an enterprise zone or a food
19 desert community **],** as defined in section 37 of P.L.2020, c.156
20 (C.34:1B-305)**]** shall be eligible for such tax exemption,
21 notwithstanding the limit imposed pursuant to this subsection.

22 b. (Deleted by amendment, P.L.2011, c.28)

23 c. As used in this section:

24 "Food desert community" means the same as the term is defined
25 in section 37 of P.L.2020, c.156 (C.34:1B-305).

26 "Qualified business" includes a person who is certified as a
27 qualified business by the authority and provided a UZ-5
28 certification by the authority. A person who is certified as a
29 qualified business may apply to the authority for a UZ-5
30 certification provided the person owns or leases and regularly
31 operates a place of business located in an eligible block group, as
32 defined in subsection a. of section 12 of P.L.2021, c.197
33 (C.52:27H-99). The Department of the Treasury shall provide to a
34 qualified business a certificate evidencing its UZ-5 certification,
35 which certificate shall indicate the location at which the sales tax
36 exemption provided for in this section is available.

37 "Supermarket or grocery store" means a retail outlet with at least
38 16,000 square feet, of which at least 80 percent is occupied by food
39 and related products.

40 d. (Deleted by amendment, P.L.2011, c.28)

41 e. (Deleted by amendment, P.L.2021, c.197)

42 (cf: P.L.2021, c.197, s.7)

43

44 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.

STATEMENT

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This bill expands the existing sales and use tax exemption for supermarkets and grocery stores located within food desert communities to include all supermarkets and grocery stores located within urban enterprise zones.

Under current law, the sales and use tax is not imposed on certain purchases made by qualified businesses for their exclusive use within an urban enterprise zone. In this circumstance, the receipts from the first \$100,000 of retail sales of tangible personal property (except motor vehicles and energy) and sales of services (except telecommunications services and utility services) are exempt from the sales and use tax. However, if a supermarket or grocery store is located within a food desert community, the business is eligible for an uncapped sales tax exemption on these purchases, including purchases in excess of the first \$100,000 in qualifying sales.

Under the bill, the uncapped sales tax exemption for supermarket and grocery stores would no longer be limited to those businesses located within food desert communities. Instead, this bill provides that the uncapped exemption would also apply to any supermarket or grocery store that is located within an urban enterprise zone. Accordingly, any supermarket or grocery store that is located within an urban enterprise zone, but not within a food desert community, would no longer be limited to a sales tax exemption on the first \$100,000 in qualifying sales.

Additionally, the bill expands the definition of “supermarket or grocery store” for the purposes of the sales tax exemption. Under the bill, this term is defined as any retail outlet with at least 16,000 square feet, of which at least 80 percent is occupied by food and related products. Under current law, this term includes retail outlets with at least 16,000 square feet, of which at least 90 percent is occupied by food and related products.

ASSEMBLY APPROPRIATIONS COMMITTEE

STATEMENT TO

ASSEMBLY, No. 4208

STATE OF NEW JERSEY

DATED: JUNE 23, 2022

The Assembly Appropriations Committee reports favorably Assembly Bill No. 4208.

This bill expands the existing sales and use tax exemption for supermarkets and grocery stores located within food desert communities to include all supermarkets and grocery stores located within urban enterprise zones.

Under current law, the sales and use tax is not imposed on certain purchases made by qualified businesses for their exclusive use within an urban enterprise zone. In this circumstance, the receipts from the first \$100,000 of retail sales of tangible personal property (except motor vehicles and energy) and sales of services (except telecommunications services and utility services) are exempt from the sales and use tax. However, if a supermarket or grocery store is located within a food desert community, the business is eligible for an uncapped sales tax exemption on these purchases, including purchases in excess of the first \$100,000 in qualifying sales.

Under the bill, the uncapped sales tax exemption for supermarket and grocery stores would no longer be limited to those businesses located within food desert communities. Instead, this bill provides that the uncapped exemption would also apply to any supermarket or grocery store that is located within an urban enterprise zone. Accordingly, any supermarket or grocery store that is located within an urban enterprise zone, but not within a food desert community, would no longer be limited to a sales tax exemption on the first \$100,000 in qualifying sales.

Additionally, the bill expands the definition of “supermarket or grocery store” for the purposes of the sales tax exemption. Under the bill, this term is defined as any retail outlet with at least 16,000 square feet, of which at least 80 percent is occupied by food and related products. Under current law, this term includes retail outlets with at least 16,000 square feet, of which at least 90 percent is occupied by food and related products.

FISCAL IMPACT:

The Office of Legislative Services (OLS) estimates that the bill would decrease annual State revenues by up to \$50,000 associated with the expansion of the unlimited sales and use tax exemption for

qualifying business purchases to include all supermarkets and grocery stores located within urban enterprise zones.

Specifically, the bill is expected to decrease annual sales and use tax collections by an amount equal to: (1) the number of supermarkets and grocery stores located inside of urban enterprise zones but outside of food desert communities; multiplied by (2) the annual value of taxes paid by these entities on qualifying business purchases in excess of \$100,000. According to the Department of Community Affairs (DCA), the bill is expected to extend the unlimited sales and use tax exemption to approximately 38 additional supermarkets and grocery stores. Of the supermarkets and grocery stores that currently utilize the unlimited sales and use tax exemption, the average annual purchases made by each entity totaled approximately \$108,000. Based on this information, the OLS estimates that the bill would reduce annual sales and use tax collections by roughly \$21,134. However, the OLS is unable to determine whether the bill's expanded definition of "supermarket or grocery store" will increase the number of supermarkets and grocery stores that qualify for the unlimited sales and use tax exemption, including those located within food desert communities.

LEGISLATIVE FISCAL ESTIMATE
ASSEMBLY, No. 4208
STATE OF NEW JERSEY
220th LEGISLATURE

DATED: JUNE 29, 2022

SUMMARY

- Synopsis:** Provides sales and use tax exemption for certain purchases made by all supermarkets and grocery stores located within urban enterprise zones.
- Type of Impact:** Marginal decrease in annual State revenues.
- Agencies Affected:** Department of the Treasury.

Office of Legislative Services Estimate

Fiscal Impact	Annual Impact
State Revenue Decrease	Up to \$50,000

- The Office of Legislative Services (OLS) estimates that the bill would decrease annual State revenues by up to \$50,000 associated with the expansion of the unlimited sales and use tax exemption for qualifying business purchases to include all supermarkets and grocery stores located within urban enterprise zones.
- Specifically, the bill is expected to decrease annual sales and use tax collections by an amount equal to: (1) the number of supermarkets and grocery stores located inside of urban enterprise zones but outside of food desert communities; multiplied by (2) the annual value of taxes paid by these entities on qualifying business purchases in excess of \$100,000.
- According to the Department of Community Affairs (DCA), the bill is expected to extend the unlimited sales and use tax exemption to approximately 38 additional supermarkets and grocery stores. Of the supermarkets and grocery stores that currently utilize the unlimited sales and use tax exemption, the average annual purchases made by each entity totaled approximately \$108,000.
- Based on this information, the OLS estimates that the bill would reduce annual sales and use tax collections by roughly \$21,134. However, the OLS is unable to determine whether the bill's expanded definition of "supermarket or grocery store" will increase the number of supermarkets and grocery stores that qualify for the unlimited sales and use tax exemption, including those located within food desert communities.

BILL DESCRIPTION

This bill expands the existing sales and use tax exemption for supermarkets and grocery stores located within food desert communities to include all supermarkets and grocery stores located within urban enterprise zones.

Under current law, the sales and use tax is not imposed on certain purchases made by qualified businesses for their exclusive use within an urban enterprise zone. In this circumstance, the receipts from the first \$100,000 of retail sales of tangible personal property (except motor vehicles and energy) and sales of services (except telecommunications services and utility services) are exempt from the sales and use tax. However, if a supermarket or grocery store is located within a food desert community, the business is eligible for an uncapped sales and use tax exemption on these purchases, including purchases in excess of the first \$100,000 in qualifying sales.

Under the bill, the uncapped sales and use tax exemption for supermarket and grocery stores would no longer be limited to those businesses located within food desert communities. Instead, this bill provides that the uncapped exemption would also apply to any supermarket or grocery store that is located within an urban enterprise zone. Accordingly, any supermarket or grocery store that is located within an urban enterprise zone, but not within a food desert community, would no longer be limited to a sales and use tax exemption on the first \$100,000 in qualifying sales.

Additionally, the bill expands the definition of “supermarket or grocery store” for the purposes of the sales and use tax exemption. Under the bill, this term is defined as any retail outlet with at least 16,000 square feet, of which at least 80 percent is occupied by food and related products. Under current law, this term includes retail outlets with at least 16,000 square feet, of which at least 90 percent is occupied by food and related products.

FISCAL ANALYSIS

EXECUTIVE BRANCH

None received.

OFFICE OF LEGISLATIVE SERVICES

The OLS estimates that the bill would decrease annual State revenues by up to \$50,000 associated with the expansion of the unlimited sales and use tax exemption for qualifying business purchases to include all supermarkets and grocery stores located within urban enterprise zones.

Under current law, qualified businesses located within urban enterprise zones are exempt from the sales and use tax on their first \$100,000 in annual qualifying business purchases. However, if the qualified business constitutes a supermarket or grocery store that is located within a designated food desert community, then all qualifying purchases made by the business are exempt from the sales and use tax. Under the bill, all supermarkets and grocery stores located within urban enterprise zones would also be eligible for the unlimited sales and use tax exemption. The bill also expands the definition of “supermarket or grocery store” to include any retail outlet with at least 16,000 square feet, of which at least 80 percent is occupied by food and related products; under current law, at least 90 percent of this space must be occupied by food and related products.

Consequently, the bill is expected to decrease annual sales and use tax collections by an amount equal to: (1) the number of supermarkets and grocery stores that are located within urban enterprise zones but outside of food desert communities; multiplied by (2) the annual value of taxes paid by

these entities on qualifying business purchases in excess of \$100,000, which purchases are taxed at the rate of 6.625 percent.

According to the DCA, the bill is expected to extend the unlimited sales and use tax exemption to approximately 38 additional supermarkets and grocery stores, which entities are located within urban enterprise zones, located outside of food desert communities, and maintain selling areas of at least 16,000 square feet. The DCA also indicated that of the supermarkets and grocery stores that are located within food desert communities, and thereby currently utilize the unlimited sales and use tax exemption, the average annual purchases made by each entity totaled approximately \$108,395. Based on this information, the OLS estimates that the bill would reduce annual sales and use tax collection by roughly \$21,134, or approximately \$556 per business entity, assuming that supermarkets and grocery stores located within urban enterprise zones exhibit similar purchasing patterns as those located within food desert communities.

As noted, the bill also expands the definition of “supermarket or grocery store” that is used to determine eligibility for the unlimited sales and use tax exemption. Under current law, this term is defined to include retail outlets with at least 16,000 square feet, of which at least 90 percent is occupied by food and related products. However, under the bill, this term would include those retail outlets with at least 16,000 square feet, of which at least 80 percent is occupied by food and related products. Accordingly, the bill may also increase the number of “supermarkets and grocery stores” that qualify for the unlimited sales and use tax exemption, including those located within food desert communities, to include otherwise eligible entities that dedicate between 80 percent and 90 percent of their selling areas to food and related products. However, the OLS is unable to determine how many additional supermarkets and grocery stores may qualify under this expanded definition.

Section: Authorities, Utilities, Transportation and Communications

*Analyst: Joseph A. Pezzulo
Senior Research Analyst*

*Approved: Thomas Koenig
Legislative Budget and Finance Officer*

This legislative fiscal estimate has been produced by the Office of Legislative Services due to the failure of the Executive Branch to respond to our request for a fiscal note.

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

STATEMENT TO
ASSEMBLY, No. 4208

with Senate Floor Amendments
(Proposed by Senator RUIZ)

ADOPTED: JUNE 29, 2022

These Senate floor amendments require supermarkets and grocery stores located within urban enterprise zones, but outside of food desert communities, to receive an annual certification of eligibility from the Department of Community Affairs (DCA) in order to qualify for the unlimited sales and use tax exemption.

To qualify for the certification, the amendments require the supermarket or grocery store to demonstrate to the DCA that during the 12-month period immediately preceding the date of application: (1) not less than 30 percent of the employees hired by the supermarket or grocery store were comprised of persons who were unemployed for not less than three months or persons with a disability; or (2) not less than 35 percent of the employees hired by the supermarket or grocery store are residents of a municipality in which the urban enterprise zone has been established, and the supermarket or grocery store actively participated with one or more One Stop Career Centers in the recruitment of unemployed persons and persons with a disability, except that the One Stop Career Centers would also be required to provide written documentation to the DCA attesting to the actions of the supermarket or grocery store.

The amendments also require the DCA, in consultation with the Department of Labor and Workforce Development, to provide annual written notice to supermarkets and grocery stores and One Stop Career Centers concerning the provisions of the bill.

The amendments also clarify that the existing limitation for the sales and use tax exemption for businesses in an enterprise zone, and for erecting structures or buildings on or improving, altering or repairing certain real property of a qualified business, applies annually to the first \$100,000 of annual qualifying purchases.

SENATE, No. 2791

STATE OF NEW JERSEY 220th LEGISLATURE

INTRODUCED JUNE 2, 2022

Sponsored by:

Senator M. TERESA RUIZ

District 29 (Essex)

Senator NILSA I. CRUZ-PEREZ

District 5 (Camden and Gloucester)

Co-Sponsored by:

Senator Turner

SYNOPSIS

Provides sales and use tax exemption for certain purchases made by all supermarkets and grocery stores located within urban enterprise zones.

CURRENT VERSION OF TEXT

As introduced.



(Sponsorship Updated As Of: 6/13/2022)

1 AN ACT concerning the imposition of the sales and use tax on
2 certain supermarkets and grocery stores and amending P.L.1983,
3 c.303.

4
5 **BE IT ENACTED** by the Senate and General Assembly of the State
6 of New Jersey:

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8 1. Section 20 of P.L.1983, c.303 (C.52:27H-79) is amended to
9 read as follows:

10 20. a. Except as provided in subsection b. of section 11 of
11 P.L.2021, c.197 (C.52:27H-98), receipts from the first \$100,000 of
12 retail sales of tangible personal property (except motor vehicles and
13 energy) and sales of services (except telecommunications services
14 and utility services) to a qualified business for the exclusive use or
15 consumption of such business within an enterprise zone are exempt
16 from the taxes imposed under the "Sales and Use Tax Act,"
17 P.L.1966, c.30 (C.54:32B-1 et seq.); provided, however, a
18 supermarket or grocery store located in an enterprise zone or a food
19 desert community **],** as defined in section 37 of P.L.2020, c.156
20 (C.34:1B-305)**]** shall be eligible for such tax exemption,
21 notwithstanding the limit imposed pursuant to this subsection.

22 b. (Deleted by amendment, P.L.2011, c.28)

23 c. As used in this section:

24 "Food desert community" means the same as the term is defined
25 in section 37 of P.L.2020, c.156 (C.34:1B-305).

26 "Qualified business" includes a person who is certified as a
27 qualified business by the authority and provided a UZ-5
28 certification by the authority. A person who is certified as a
29 qualified business may apply to the authority for a UZ-5
30 certification provided the person owns or leases and regularly
31 operates a place of business located in an eligible block group, as
32 defined in subsection a. of section 12 of P.L.2021, c.197
33 (C.52:27H-99). The Department of the Treasury shall provide to a
34 qualified business a certificate evidencing its UZ-5 certification,
35 which certificate shall indicate the location at which the sales tax
36 exemption provided for in this section is available.

37 "Supermarket or grocery store" means a retail outlet with at least
38 16,000 square feet, of which at least 80 percent is occupied by food
39 and related products.

40 d. (Deleted by amendment, P.L.2011, c.28)

41 e. (Deleted by amendment, P.L.2021, c.197)

42 (cf: P.L.2021, c.197, s.7)

43

44 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.

1 STATEMENT

2

3 This bill expands the existing sales and use tax exemption for
4 supermarkets and grocery stores located within food desert
5 communities to include all supermarkets and grocery stores located
6 within urban enterprise zones.

7 Under current law, the sales and use tax is not imposed on
8 certain purchases made by qualified businesses for their exclusive
9 use within an urban enterprise zone. In this circumstance, the
10 receipts from the first \$100,000 of retail sales of tangible personal
11 property (except motor vehicles and energy) and sales of services
12 (except telecommunications services and utility services) are
13 exempt from the sales and use tax. However, if a supermarket or
14 grocery store is located within a food desert community, the
15 business is eligible for an uncapped sales tax exemption on these
16 purchases, including purchases in excess of the first \$100,000 in
17 qualifying sales.

18 Under the bill, the uncapped sales tax exemption for supermarket
19 and grocery stores would no longer be limited to those businesses
20 located within food desert communities. Instead, this bill provides
21 that the uncapped exemption would also apply to any supermarket
22 or grocery store that is located within an urban enterprise zone.
23 Accordingly, any supermarket or grocery store that is located within
24 an urban enterprise zone, but not within a food desert community,
25 would no longer be limited to a sales tax exemption on the first
26 \$100,000 in qualifying sales.

27 Additionally, the bill expands the definition of “supermarket or
28 grocery store” for the purposes of the sales tax exemption. Under
29 the bill, this term is defined as any retail outlet with at least 16,000
30 square feet, of which at least 80 percent is occupied by food and
31 related products. Under current law, this term includes retail outlets
32 with at least 16,000 square feet, of which at least 90 percent is
33 occupied by food and related products.

SENATE ECONOMIC GROWTH COMMITTEE

STATEMENT TO

SENATE, No. 2791

STATE OF NEW JERSEY

DATED: JUNE 13, 2022

The Senate Economic Growth Committee reports favorably Senate Bill No. 2791.

As reported, this bill expands the existing sales and use tax exemption for supermarkets and grocery stores located within food desert communities to include all supermarkets and grocery stores located within urban enterprise zones.

Under current law, the sales and use tax is not imposed on certain purchases made by qualified businesses for their exclusive use within an urban enterprise zone. In this circumstance, the receipts from the first \$100,000 of retail sales of tangible personal property (except motor vehicles and energy) and sales of services (except telecommunications services and utility services) are exempt from the sales and use tax. However, if a supermarket or grocery store is located within a food desert community, the business is eligible for an uncapped sales tax exemption on these purchases, including purchases in excess of the first \$100,000 in qualifying sales.

Under the bill, the uncapped sales tax exemption for supermarket and grocery stores would no longer be limited to those businesses located within food desert communities. Instead, this bill provides that the uncapped exemption would also apply to any supermarket or grocery store that is located within an urban enterprise zone. Accordingly, any supermarket or grocery store that is located within an urban enterprise zone, but not within a food desert community, would no longer be limited to a sales tax exemption on the first \$100,000 in qualifying sales.

Additionally, the bill expands the definition of “supermarket or grocery store” for the purposes of the sales tax exemption. Under the bill, this term is defined as any retail outlet with at least 16,000 square feet, of which at least 80 percent is occupied by food and related products. Under current law, this term includes retail outlets with at least 16,000 square feet, of which at least 90 percent is occupied by food and related products.

SENATE BUDGET AND APPROPRIATIONS COMMITTEE

STATEMENT TO

SENATE, No. 2791

with committee amendments

STATE OF NEW JERSEY

DATED: JUNE 27, 2022

The Senate Budget and Appropriations Committee reports favorably Senate Bill No. 2791, with committee amendments.

As amended and reported, this bill expands the existing sales and use tax exemption for supermarkets and grocery stores located within food desert communities to include certain supermarkets and grocery stores located within urban enterprise zones.

Under current law, the sales and use tax is not imposed on certain purchases made by qualified businesses for their exclusive use within an urban enterprise zone. In this circumstance, the receipts from the first \$100,000 of retail sales of tangible personal property (except motor vehicles and energy) and sales of services (except telecommunications services and utility services) are exempt from the sales and use tax. However, if a supermarket or grocery store is located within a food desert community, the business is eligible for an uncapped sales tax exemption on these purchases, including purchases in excess of the first \$100,000 in qualifying sales.

Under the bill, the uncapped sales tax exemption for supermarket and grocery stores would no longer be limited to those businesses located within food desert communities. Instead, the bill provides that the uncapped exemption would also apply to certain supermarkets or grocery stores that are located within an urban enterprise zone and receive an annual certification of eligibility from the Department of Community Affairs (DCA).

To qualify for the certification, a supermarket or grocery would be required to apply and demonstrate to the DCA that during the 12-month period immediately preceding the date of application: (1) not less than 30 percent of the employees hired by the supermarket or grocery store were comprised of persons who were unemployed for not less than three months or persons with a disability; or (2) not less than 35 percent of the employees hired by the supermarket or grocery store are residents of a municipality in which the urban enterprise zone has been established, and the supermarket or grocery store actively participated with one or more One Stop Career Centers in the recruitment of unemployed persons and persons with a disability. The One Stop Career Centers would also

be required to provide written documentation to the DCA attesting to the actions of the supermarket or grocery store. The bill also requires the DCA, in consultation with the Department of Labor and Workforce Development, to provide annual written notice to supermarkets and grocery stores within urban enterprise zones and One Stop Career Centers concerning the provisions of the bill.

Additionally, the bill expands the definition of “supermarket or grocery store” for the purposes of the sales tax exemption. Under the bill, this term is defined as any retail outlet with at least 16,000 square feet, of which at least 80 percent is occupied by food and related products. Under current law, this term includes retail outlets with at least 16,000 square feet, of which at least 90 percent is occupied by food and related products.

The bill clarifies that the existing limitation for the sales and use tax exemption for businesses in an enterprise zone, and for erecting structures or buildings on or improving, altering or repairing certain real property of a qualified business, applies annually to the first \$100,000 of annual qualifying purchases.

COMMITTEE AMENDMENTS:

The committee amendments require supermarkets and grocery stores located within urban enterprise zones, but outside of food desert communities, to receive an annual certification of eligibility from the DCA in order to qualify for the unlimited sales and use tax exemption.

To qualify for the certification, the amendments require the supermarket or grocery store to demonstrate to the DCA that during the 12-month period immediately preceding the date of application: (1) not less than 30 percent of the employees hired by the supermarket or grocery store were comprised of persons who were unemployed for not less than three months or persons with a disability; or (2) not less than 35 percent of the employees hired by the supermarket or grocery store are residents of a municipality in which the urban enterprise zone has been established, and the supermarket or grocery store actively participated with one or more One Stop Career Centers in the recruitment of unemployed persons and persons with a disability, except that the One Stop Career Centers would also be required to provide written documentation to the DCA attesting to the actions of the supermarket or grocery store.

The amendments also require the DCA, in consultation with the Department of Labor and Workforce Development, to provide annual written notice to supermarkets and grocery stores and One Stop Career Centers concerning the provisions of the bill.

The amendments also clarify that the existing limitation for the sales and use tax exemption for businesses in an enterprise zone, and for erecting structures or buildings on or improving, altering or repairing certain real property of a qualified business, applies annually to the first \$100,000 of annual qualifying purchases.

FISCAL IMPACT:

The Office of Legislative Services (OLS) concludes that the bill would decrease annual State revenues by up to \$50,000 and increase annual State expenditures by an indeterminate amount.

Notably, the bill expands the existing sales and use tax exemption for supermarkets and grocery stores located within food desert communities to include certain supermarkets and grocery stores located within urban enterprise zones. To qualify for the unlimited sales and use tax exemption, a supermarket or grocery store located within an urban enterprise zone, but outside of a food desert community, would be required to annually apply to the Department of Community Affairs (DCA). Moreover, these supermarkets would also be required to meet certain criteria concerning the employment or recruitment of certain types of persons in order to be approved for the unlimited sales and use tax exemption. The bill also expands the definition of “supermarket or grocery store” to allow certain additional entities to qualify for the exemption.

Accordingly, the bill is expected to decrease annual State revenues by increasing the number of supermarkets and grocery stores that qualify for the unlimited sales and use tax exemption. However, the OLS is unable to predict how many supermarkets or grocery stores would: (1) meet the criteria necessary to qualify for the unlimited sales and use tax exemption; or (2) qualify for the unlimited sales and use tax exemption by virtue of the bill’s expanded definition of “supermarket or grocery store.” As a result, the OLS is unable to quantify the anticipated decrease in State revenue. However, if all supermarkets or grocery stores located within urban enterprise zones qualified for the unlimited exemption, the OLS estimates that the bill would result in a \$21,134 decrease in annual sales and use tax collections, based on information provided by the DCA.

The bill is also expected to increase annual DCA expenditures associated with the processing and review of applications for the unlimited sales and use tax exemption. In addition, the DCA would also incur additional annual expenses associated with the requirement to provide annual notice to supermarkets and grocery stores, as well as One Stop Career Centers. However, the OLS is unable to determine the magnitude of these cost increases or whether these responsibilities could be accomplished through existing staff. As such, the OLS is unable to quantify the anticipated increase in State expenditures.

LEGISLATIVE FISCAL ESTIMATE
SENATE, No. 2791
STATE OF NEW JERSEY
220th LEGISLATURE

DATED: JUNE 29, 2022

SUMMARY

- Synopsis:** Provides sales and use tax exemption for certain purchases made by all supermarkets and grocery stores located within urban enterprise zones.
- Type of Impact:** Marginal decrease in annual State revenues.
- Agencies Affected:** Department of the Treasury.

Office of Legislative Services Estimate

Fiscal Impact	Annual Impact
State Revenue Decrease	Up to \$50,000

- The Office of Legislative Services (OLS) estimates that the bill would decrease annual State revenues by up to \$50,000 associated with the expansion of the unlimited sales and use tax exemption for qualifying business purchases to include all supermarkets and grocery stores located within urban enterprise zones.
- Specifically, the bill is expected to decrease annual sales and use tax collections by an amount equal to: (1) the number of supermarkets and grocery stores located inside of urban enterprise zones but outside of food desert communities; multiplied by (2) the annual value of taxes paid by these entities on qualifying business purchases in excess of \$100,000.
- According to the Department of Community Affairs (DCA), the bill is expected to extend the unlimited sales and use tax exemption to approximately 38 additional supermarkets and grocery stores. Of the supermarkets and grocery stores that currently utilize the unlimited sales and use tax exemption, the average annual purchases made by each entity totaled approximately \$108,000.
- Based on this information, the OLS estimates that the bill would reduce annual sales and use tax collections by roughly \$21,134. However, the OLS is unable to determine whether the bill's expanded definition of "supermarket or grocery store" will increase the number of supermarkets and grocery stores that qualify for the unlimited sales and use tax exemption, including those located within food desert communities.

BILL DESCRIPTION

This bill expands the existing sales and use tax exemption for supermarkets and grocery stores located within food desert communities to include all supermarkets and grocery stores located within urban enterprise zones.

Under current law, the sales and use tax is not imposed on certain purchases made by qualified businesses for their exclusive use within an urban enterprise zone. In this circumstance, the receipts from the first \$100,000 of retail sales of tangible personal property (except motor vehicles and energy) and sales of services (except telecommunications services and utility services) are exempt from the sales and use tax. However, if a supermarket or grocery store is located within a food desert community, the business is eligible for an uncapped sales and use tax exemption on these purchases, including purchases in excess of the first \$100,000 in qualifying sales.

Under the bill, the uncapped sales and use tax exemption for supermarket and grocery stores would no longer be limited to those businesses located within food desert communities. Instead, this bill provides that the uncapped exemption would also apply to any supermarket or grocery store that is located within an urban enterprise zone. Accordingly, any supermarket or grocery store that is located within an urban enterprise zone, but not within a food desert community, would no longer be limited to a sales and use tax exemption on the first \$100,000 in qualifying sales.

Additionally, the bill expands the definition of “supermarket or grocery store” for the purposes of the sales and use tax exemption. Under the bill, this term is defined as any retail outlet with at least 16,000 square feet, of which at least 80 percent is occupied by food and related products. Under current law, this term includes retail outlets with at least 16,000 square feet, of which at least 90 percent is occupied by food and related products.

FISCAL ANALYSIS

EXECUTIVE BRANCH

None received.

OFFICE OF LEGISLATIVE SERVICES

The OLS estimates that the bill would decrease annual State revenues by up to \$50,000 associated with the expansion of the unlimited sales and use tax exemption for qualifying business purchases to include all supermarkets and grocery stores located within urban enterprise zones.

Under current law, qualified businesses located within urban enterprise zones are exempt from the sales and use tax on their first \$100,000 in annual qualifying business purchases. However, if the qualified business constitutes a supermarket or grocery store that is located within a designated food desert community, then all qualifying purchases made by the business are exempt from the sales and use tax. Under the bill, all supermarkets and grocery stores located within urban enterprise zones would also be eligible for the unlimited sales and use tax exemption. The bill also expands the definition of “supermarket or grocery store” to include any retail outlet with at least 16,000 square feet, of which at least 80 percent is occupied by food and related products; under current law, at least 90 percent of this space must be occupied by food and related products.

Consequently, the bill is expected to decrease annual sales and use tax collections by an amount equal to: (1) the number of supermarkets and grocery stores that are located within urban enterprise zones but outside of food desert communities; multiplied by (2) the annual value of taxes paid by

these entities on qualifying business purchases in excess of \$100,000, which purchases are taxed at the rate of 6.625 percent.

According to the DCA, the bill is expected to extend the unlimited sales and use tax exemption to approximately 38 additional supermarkets and grocery stores, which entities are located within urban enterprise zones, located outside of food desert communities, and maintain selling areas of at least 16,000 square feet. The DCA also indicated that of the supermarkets and grocery stores that are located within food desert communities, and thereby currently utilize the unlimited sales and use tax exemption, the average annual purchases made by each entity totaled approximately \$108,395. Based on this information, the OLS estimates that the bill would reduce annual sales and use tax collection by roughly \$21,134, or approximately \$556 per business entity, assuming that supermarkets and grocery stores located within urban enterprise zones exhibit similar purchasing patterns as those located within food desert communities.

As noted, the bill also expands the definition of “supermarket or grocery store” that is used to determine eligibility for the unlimited sales and use tax exemption. Under current law, this term is defined to include retail outlets with at least 16,000 square feet, of which at least 90 percent is occupied by food and related products. However, under the bill, this term would include those retail outlets with at least 16,000 square feet, of which at least 80 percent is occupied by food and related products. Accordingly, the bill may also increase the number of “supermarkets and grocery stores” that qualify for the unlimited sales and use tax exemption, including those located within food desert communities, to include otherwise eligible entities that dedicate between 80 percent and 90 percent of their selling areas to food and related products. However, the OLS is unable to determine how many additional supermarkets and grocery stores may qualify under this expanded definition.

Section: Authorities, Utilities, Transportation and Communications

*Analyst: Joseph A. Pezzulo
Senior Research Analyst*

*Approved: Thomas Koenig
Legislative Budget and Finance Officer*

This legislative fiscal estimate has been produced by the Office of Legislative Services due to the failure of the Executive Branch to respond to our request for a fiscal note.

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

LEGISLATIVE FISCAL ESTIMATE

[First Reprint]

SENATE, No. 2791

STATE OF NEW JERSEY 220th LEGISLATURE

DATED: JULY 5, 2022

SUMMARY

- Synopsis:** Provides sales and use tax exemption for certain purchases made by certain supermarkets and grocery stores located within urban enterprise zones.
- Type of Impact:** Annual State revenue decrease; Annual indeterminate increase in State expenditures.
- Agencies Affected:** Department of the Treasury and Department of Community Affairs.

Office of Legislative Services Estimate

Fiscal Impact	<u>Annual Impact</u>
State Cost Increase	Indeterminate
State Revenue Decrease	Up to \$50,000

- The Office of Legislative Services (OLS) concludes that the bill would decrease annual State revenues by up to \$50,000 and increase annual State expenditures by an indeterminate amount associated with the expansion of the unlimited sales and use tax exemption for certain supermarkets and grocery stores located within urban enterprise zones.
- To qualify for the unlimited sales and use tax exemption, a supermarket or grocery store located within an urban enterprise zone would be required to annually apply to the Department of Community Affairs (DCA) and meet certain criteria concerning the employment or recruitment of certain types of persons.
- The OLS is unable to quantify the anticipated reduction in annual State revenue because it cannot predict how many supermarkets or grocery stores would: (1) meet the criteria necessary to qualify for the unlimited exemption; or (2) qualify for the unlimited exemption under the bill's expanded definition of "supermarket or grocery store." However, if all supermarkets or grocery stores located in urban enterprise zones qualified for the unlimited exemption, the OLS estimates that the bill would result in a \$21,134 decrease in annual sales and use tax collections.

- The bill is also expected to result in an indeterminate annual increase in DCA expenditures associated with the processing and review of applications for the unlimited sales and use tax exemption, as well as the annual provision of notice to supermarkets and grocery stores and One Stop Career Centers.

BILL DESCRIPTION

This bill expands the existing sales and use tax exemption for supermarkets and grocery stores located within food desert communities to include certain supermarkets and grocery stores located within urban enterprise zones.

Under current law, the sales and use tax is not imposed on certain purchases made by qualified businesses for their exclusive use within an urban enterprise zone. In this circumstance, the receipts from the first \$100,000 of retail sales of tangible personal property (except motor vehicles and energy) and sales of services (except telecommunications services and utility services) are exempt from the sales and use tax. However, if a supermarket or grocery store is located within a food desert community, the business is eligible for an uncapped sales tax exemption on these purchases, including purchases in excess of the first \$100,000 in qualifying sales.

Under the bill, the uncapped sales tax exemption for supermarket and grocery stores would no longer be limited to those businesses located within food desert communities. Instead, the bill provides that the uncapped exemption would also apply to certain supermarkets or grocery stores that are located within an urban enterprise zone and receive an annual certification of eligibility from the DCA.

To qualify for the certification, a supermarket or grocery would be required to apply and demonstrate to the DCA that during the 12-month period immediately preceding the date of application: (1) not less than 30 percent of the employees hired by the supermarket or grocery store were comprised of persons who were unemployed for not less than three months or persons with a disability; or (2) not less than 35 percent of the employees hired by the supermarket or grocery store are residents of a municipality in which the urban enterprise zone has been established, and the supermarket or grocery store actively participated with one or more One Stop Career Centers in the recruitment of unemployed persons and persons with a disability. The One Stop Career Centers would also be required to provide written documentation to the DCA attesting to the actions of the supermarket or grocery store. The bill also requires the DCA, in consultation with the Department of Labor and Workforce Development, to provide annual written notice to supermarkets and grocery stores within urban enterprise zones and One Stop Career Centers concerning the provisions of the bill.

Additionally, the bill expands the definition of “supermarket or grocery store” for the purposes of the sales tax exemption. Under the bill, this term is defined as any retail outlet with at least 16,000 square feet, of which at least 80 percent is occupied by food and related products. Under current law, this term includes retail outlets with at least 16,000 square feet, of which at least 90 percent is occupied by food and related products.

The bill clarifies that the existing limitation for the sales and use tax exemption for businesses in an enterprise zone, and for erecting structures or buildings on or improving, altering or repairing certain real property of a qualified business, applies annually to the first \$100,000 of annual qualifying purchases.

FISCAL ANALYSIS

EXECUTIVE BRANCH

None received.

OFFICE OF LEGISLATIVE SERVICES

The OLS concludes that the bill would decrease annual State revenues by up to \$50,000 and increase annual State expenditures by an indeterminate amount.

Notably, the bill expands the existing sales and use tax exemption for supermarkets and grocery stores located within food desert communities to include certain supermarkets and grocery stores located within urban enterprise zones. To qualify for the unlimited sales and use tax exemption, a supermarket or grocery store located within an urban enterprise zone, but outside of a food desert community, would be required to annually apply to the DCA. Moreover, these supermarkets would also be required to meet certain criteria concerning the employment or recruitment of certain types of persons in order to be approved for the unlimited sales and use tax exemption. The bill also expands the definition of “supermarket or grocery store” to allow certain additional entities to qualify for the exemption.

Accordingly, the bill is expected to decrease annual State revenues by increasing the number of supermarkets and grocery stores that qualify for the unlimited sales and use tax exemption. However, the OLS is unable to predict how many supermarkets or grocery stores would: (1) meet the criteria necessary to qualify for the unlimited sales and use tax exemption; or (2) qualify for the unlimited sales and use tax exemption by virtue of the bill’s expanded definition of “supermarket or grocery store.” As a result, the OLS is unable to quantify the anticipated decrease in State revenue. However, if all supermarkets or grocery stores located within urban enterprise zones qualified for the unlimited exemption, the OLS estimates that the bill would result in a \$21,134 decrease in annual sales and use tax collections, based on information provided by the DCA.

The bill is also expected to increase annual DCA expenditures associated with the processing and review of applications for the unlimited sales and use tax exemption. In addition, the DCA would also incur additional annual expenses associated with the requirement to provide annual notice to supermarkets and grocery stores, as well as One Stop Career Centers. However, the OLS is unable to determine the magnitude of these cost increases or whether these responsibilities could be accomplished through existing staff. As such, the OLS is unable to quantify the anticipated increase in State expenditures.

Section: Authorities, Utilities, Transportation and Communications

*Analyst: Joseph A. Pezzulo
Senior Research Analyst*

*Approved: Thomas Koenig
Legislative Budget and Finance Officer*

This legislative fiscal estimate has been produced by the Office of Legislative Services due to the failure of the Executive Branch to respond to our request for a fiscal note.

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

Governor Murphy Takes Action on Legislation

06/30/2022

TRENTON – Today, Governor Phil Murphy signed the following bills into law:

2944/A-4162 (Sarlo, Ruiz/Freiman, Mosquera, Jaffer, Moriarty, Tully, Swain) - Credits \$5.2 billion to “New Jersey Debt Defeasance and Prevention Fund”; appropriates \$2.9 billion to NJ Schools Development Authority, NJ DOT, and NJT; and establishes process for authorizing future appropriations for debt defeasance and capital projects

S-1929/A-3668 (Gopal, Pennacchio/McKeon, Tully, Conaway) - Makes FY 2022 supplemental appropriation to provide State military impact aid to certain school districts

A-4403/S-2915 (Pintor Marin, Wimberly/Sarlo, Cunningham) - Makes FY 2022 supplemental appropriations of \$71,786,000

ACS for A-1522/S-2914 (Moriarty, Mosquera, Jaffer, Freiman, Lampitt, Greenwald/Madden, Gopal) - Establishes annual sales tax holiday for certain retail sales of computers, school computer supplies, school supplies, school art supplies, school instructional materials and sport or recreational equipment.

A-4401/S-2860 (Jaffer, Moriarty, Tully/Gopal, Pou) - Provides one-year waiver of certain MVC fees imposed for driver’s licenses and non-driver identification cards.

S-2861/A-4400 (Madden, Pou/Mosquera, Swain, Wimberly) - Waives fees for marriage and civil union licenses in Fiscal Year 2023; appropriates \$2 million

S-2523/ACS for A-3852 (Ruiz, Cunningham/Reynolds-Jackson, Freiman, Jaffer, Moriarty, Mosquera, Wimberly) - Provides child tax credit under gross income tax

S-2476wGR/A-4179 (Ruiz, Vitale/Coughlin, Jasey, Sumter, Quijano) - Establishes Thriving By Three Act to award competitive grants for infant and toddler child care programs; appropriates \$28 million

A-2359/S-2034 (Tucker, Moen, Haider/Cruz-Perez, Pou) - Provides for streamlining of SNAP application process and establishes SNAP application call center; appropriates \$750,000

A-2360/S-2035 (Reynolds-Jackson, Mukherji, Speight/Cunningham, Ruiz) - Eliminates requirement that participation in NJ SNAP Employment and Training Program is mandatory for certain recipients

A-2361/S-2016 (Jimenez, Sumter, Timberlake/Zwicker, Ruiz) - Requires DHS to maintain SNAP outreach plan and to conduct additional outreach programs

A-2362/S-2036 (Freiman, Mosquera, Quijano/Johnson, Ruiz) - Requires DHS to submit federal waiver request regarding time limits for certain SNAP recipients under certain circumstances

A-2363/S-2033 (Stanley, Mejia, Lopez/Pou, Ruiz) - Concerns SNAP services provided at county boards of social services and county welfare agencies; appropriates \$250,000

A-2364/S-2017 (Spearman, Pintor Marin, Atkins/Greenstein, Ruiz) - Appropriates \$813,000 to DHS to implement use of electronic benefit transfer cards in Senior Farmers’ Market Nutrition Program

A-2366/SCS for S-2156 (McKnight, Carter, Verrelli/Lagana, Pou) - Establishes State SNAP Minimum Benefit Program; appropriates \$18 million to DHS

A-2008/S-352 (Conaway, Verrelli, Benson/Gopal, Madden) - Requires health insurance carriers to provide coverage for treatment of mental health conditions and substance use disorders through collaborative care

S-2872/A-4399 (Scutari, Ruiz/Carter, Reynolds-Jackson, Murphy, Wimberly) - Establishes Behavioral Healthcare Provider Loan Redemption Program within Higher Education Student Assistance Authority; appropriates \$5 million

SCS for S-311/ACS for A-2036 (Vitale, Gopal/Benson, Verrelli, Conaway) - Establishes Statewide behavioral health crisis system of care

SCS for S-722 and 785/ACS for A-998 (Codey, Singleton/Reynolds-Jackson, Stanley, Jaffer) - Codifies and expands ARRIVE Together Pilot Program to make certain mental health services available to police responding to certain emergencies; appropriates \$2 million

S-2909/ACS for A-4374 (Diegnan/Benson, Pintor Marin, McKnight) - Authorizes DOT to compensate contractors and subcontractors affected by supply chain shortages; appropriates \$10 million

A-4405/S-2943 (Benson, Wimberly, Moen/Diegnan) - Concerns New Jersey Transportation Trust Fund Authority; increases Transportation Trust Fund spending limit by \$600 million

A-674/S-1646 (Verrelli, McKnight, McKeon/Ruiz, Pou) - Establishes New Jersey Easy Enrollment Health Insurance Program

A-3733/S-488 (Haider, Stanley, Benson/Scutari, Beach) - Authorizes student attending institution of higher education to earn credit towards graduation for serving as poll worker

ACS for A-3990/SCS for S-2593 (Stanley, Tully, Karabinchak/Diegnan, Corrado) - Provides temporary one-year extension of service life of school buses for 2022-2023 school year; authorizes chief administrator to allow one-year extension in subsequent two school years

A-4208/S-2791 (Pintor Marin, Quijano, Speight/Ruiz, Cruz-Perez) - Provides sales and use tax exemption for certain purchases made by all supermarkets and grocery stores located within urban enterprise zones

A2426/S513 (Wimberly, Reynolds-Jackson, Schaer/Cryan, Turner) - Establishes rebuttable presumption of pretrial detention for defendants who commit certain firearm offenses under Graves Act

A-4385/S-2933 (Conaway/Cryan) - Makes various revisions to law pertaining to electronic medical records and recording patients' demographic information

S-2807/A-246 (Stack, Sacco, Cunningham/McKnight, Sampson, Chaparro) - Establishes Liberty State Park Design Task Force

S-2917/A-4395 (Cruz-Perez, Stack/Pintor Marin, Freiman, Reynolds-Jackson) - Expands allowance for developers to carry forward unused tax credits under New Jersey Aspire Program

S-2921/A-4365 (Zwicker, Pou/Coughlin, Verrelli, Spearman) - Revises various provisions of Food Desert Relief Program

S-2945/ACS for A-4392 (Scutari/Pintor Marin, Sumter, Quijano, McKnight) - Concerns economic incentives for certain cannabis businesses

S-2023/A-4402 (Sarlo, Cunningham/Pintor Marin, Wimberly) - LINE ITEM - Appropriates \$50,638,729,000 in State funds and \$24,082,639,850 in federal funds for the State budget for fiscal year 2022-2023

[Copy of Statement](#)

Governor Murphy signed the following bills today, which were sent to his desk yesterday, conditionally vetoed, and then passed in concurrence with the Governor's recommendations:

S-2476/A-4179 (Ruiz, Vitale/Coughlin, Jasey, Sumter, Quijano) – CONDITIONAL - Establishes Thriving By Three Act to award competitive grants for infant and toddler child care programs; appropriates \$28 million

[Copy of Statement](#)

A-4403/S-2915 (Pintor Marin, Wimberly/Sarlo, Cunningham) – CONDITIONAL - Makes FY 2022 supplemental appropriations of \$71,786,000

[Copy of Statement](#)