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P.L. 2003, CHAPTER 165, *approved August 31, 2003*

Senate, No. 493

1 **AN ACT** providing a sales and use tax exemption for certain sales at
2 State-owned residential veterans' facilities and supplementing
3 P.L.1966, c.30 (C.54:32B-1 et seq.)

4

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

7

8 1. Receipts from sales at concession stands located in or on the
9 grounds of a State-owned and operated residential veterans' facility
10 operated pursuant to N.J.S.38A:3-6, are exempt from the tax imposed
11 under the "Sales and Use Tax Act", P.L.1966, c.30 (C.54:32B-1 et
12 seq.).

13

14 2. This act shall take effect immediately and apply to sales
15 commencing on or after the first day of the fourth month following
16 enactment.

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21 Exempts from the sales and use tax sales made at concession stands
22 located in State-owned veterans' homes.

SENATE, No. 493

STATE OF NEW JERSEY 210th LEGISLATURE

PRE-FILED FOR INTRODUCTION IN THE 2002 SESSION

Sponsored by:

Senator JOSEPH F. VITALE

District 19 (Middlesex)

Senator JOHN J. MATHEUSSEN

District 4 (Camden and Gloucester)

Co-Sponsored by:

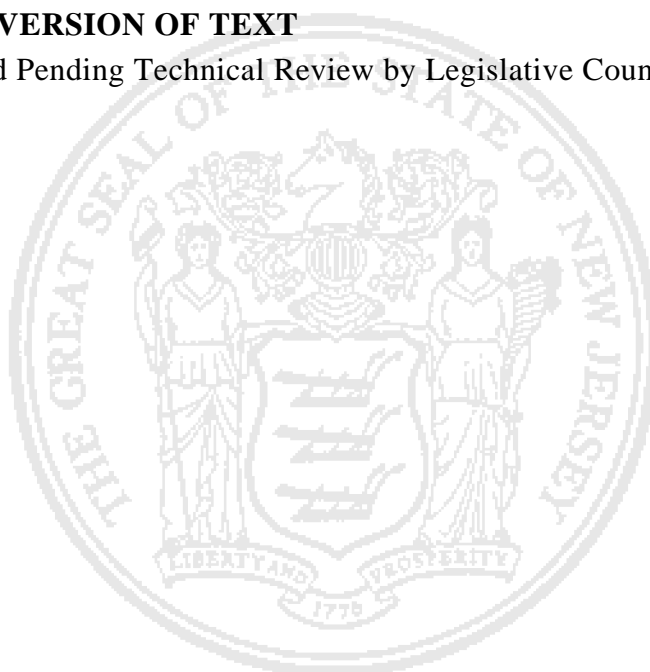
Senators Girgenti, Palaia, Allen and Inverso

SYNOPSIS

Exempts from the sales and use tax sales made at concession stands located in State-owned veterans' homes.

CURRENT VERSION OF TEXT

Introduced Pending Technical Review by Legislative Counsel.



(Sponsorship Updated As Of: 11/1/2002)

1 AN ACT providing a sales and use tax exemption for certain sales at
2 State-owned residential veterans' facilities, supplementing
3 P.L.1966, c.30 (C.54:32B-1 et seq.)

4

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

7

8 1. Receipts from sales at concession stands located in or on the
9 grounds of a State-owned and operated residential veterans' facility
10 operated pursuant to N.J.S.38A:3-6, are exempt from the tax imposed
11 under the "Sales and Use Tax Act", P.L.1966, c.30 (C.54:32B-1 et
12 seq.).

13

14 2. This act shall take effect immediately and apply to sales
15 commencing on or after the first day of the fourth month following
16 enactment.

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STATEMENT

20

21 This bill exempts from the sales and use tax those retail sales made
22 at concession stands, known as "canteens", located in residential
23 veterans' facilities owned and operated by the State through the
24 Department of Military and Veterans' Affairs. The residents of these
25 veterans' homes do not have, for the most part, very much disposable
26 income. Therefore, exempting the small purchases which they make
27 at the "canteen" in the veterans' home will help them stretch their
28 meager funds a little further.

ASSEMBLY MILITARY AND VETERANS' AFFAIRS
COMMITTEE

STATEMENT TO

SENATE, No. 493

STATE OF NEW JERSEY

DATED: JUNE 5, 2003

The Assembly Military and Veterans' Affairs Committee reports favorably Senate, No. 493.

This bill exempts from the sales and use tax those retail sales made at concession stands located in residential veterans' facilities owned and operated by the State through the Department of Military and Veterans' Affairs.

Senate, No. 493 is the same as Assembly, No. 3389.

SENATE LAW AND PUBLIC SAFETY AND VETERANS'
AFFAIRS COMMITTEE

STATEMENT TO

SENATE, No. 493

STATE OF NEW JERSEY

DATED: OCTOBER 28, 2002

The Senate Law and Public Safety and Veterans' Affairs Committee reports favorably Senate Bill No. 493.

This bill exempts from the sales and use tax those retail sales made at concession stands, known as "canteens", located in residential veterans' facilities owned and operated by the State through the Department of Military and Veterans' Affairs.

It is the committee's understanding that the residents of these veterans' homes, for the most part, do not have very much disposable income. Therefore, exempting the small purchases which they make at the "canteen" in the veterans' home will help them stretch their meager funds a little further.

This bill was pre-filed for introduction in the 2002 legislative session pending technical review. As reported, the bill includes the changes required by technical review, which has been performed.

LEGISLATIVE FISCAL ESTIMATE
SENATE, No. 493
STATE OF NEW JERSEY
210th LEGISLATURE

DATED: FEBRUARY 19, 2003

SUMMARY

Synopsis: Exempts from the sales and use tax sales made at concession stands located in State-owned veterans' homes.

Type of Impact: Annual revenue loss to the General Fund.

Agencies Affected: Division of Taxation, Department of the Treasury

Executive Estimate

| Fiscal Impact | <u>Year 1</u> | <u>Year 2</u> | <u>Year 3</u> |
|----------------------|----------------------|----------------------|----------------------|
| State Cost | \$7,200 | \$7,200 | \$7,200 |

! The Office of Legislative Services (OLS) indicates that each of the concession stands in the three veterans memorial nursing homes pays approximately \$2,400 per year in sales and use tax. The total loss of revenue would be approximately \$7,200 annually.

BILL DESCRIPTION

Senate Bill No. 493 of 2002 would exempt from the New Jersey sales and use tax those sales made at the concession stands located in or on the grounds at the three State-owned veterans' homes.

FISCAL ANALYSIS

EXECUTIVE BRANCH

None received.

OFFICE OF LEGISLATIVE SERVICES

The OLS estimates the implementation of this legislation, based on the fiscal note of the identical bill last session (S-1995), will result in a loss of sales and use tax revenue of approximately \$2,400 from each of the concession stands located at the three State-owned veterans' homes in Menlo Park, Paramus and Vineland. The total loss of revenue for this proposal would be approximately \$7,200 annually.

Section: *Revenue, Finance and Appropriations*

Analyst: *Michael J. Basarab*
Senior Fiscal Analyst

Approved: *Alan R. Kooney*
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.

ASSEMBLY, No. 3389

STATE OF NEW JERSEY 210th LEGISLATURE

INTRODUCED FEBRUARY 27, 2003

Sponsored by:

Assemblywoman LINDA STENDER

District 22 (Middlesex, Somerset and Union)

Assemblyman JACK CONNERS

District 7 (Burlington and Camden)

Assemblyman JEFF VAN DREW

District 1 (Cape May, Atlantic and Cumberland)

Co-Sponsored by:

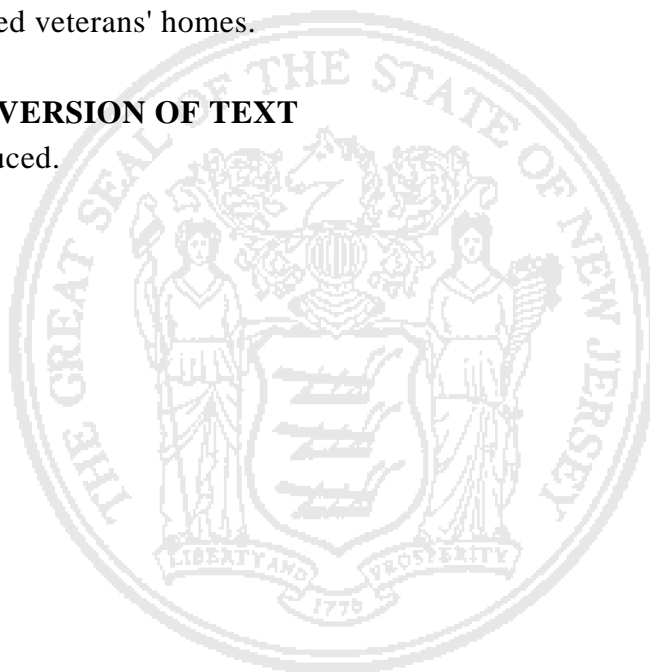
Assemblymen Dancer, Conaway, Green and Assemblywoman Greenstein

SYNOPSIS

Exempts from the sales and use tax sales made at concession stands located in State-owned veterans' homes.

CURRENT VERSION OF TEXT

As introduced.



(Sponsorship Updated As Of: 6/24/2003)

1 AN ACT providing a sales and use tax exemption for certain sales at
2 State-owned residential veterans' facilities, supplementing
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27 at the "canteen" in the veterans' home will help them stretch their
28 meager funds a little further.

ASSEMBLY MILITARY AND VETERANS' AFFAIRS
COMMITTEE

STATEMENT TO

ASSEMBLY, No. 3389

STATE OF NEW JERSEY

DATED: JUNE 5, 2003

The Assembly Military and Veterans' Affairs Committee reports favorably Assembly, No. 3389.

This bill exempts from the sales and use tax those retail sales made at concession stands located in residential veterans' facilities owned and operated by the State through the Department of Military and Veterans' Affairs.

Assembly, No. 3389 is the same as Senate, No. 493.