

54:32B-8.44

LEGISLATIVE HISTORY CHECKLIST
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NJSA: 54:32B-8.44

(Sales tax--
exempt paper
product)

LAWS OF: 1991

CHAPTER: 209

Bill No: A3811

Sponsor(s): Cimono

Date Introduced: September 13, 1990

Committee: Assembly: Appropriations

Senate: -----

Amended During passage: No

Date of Passage: Assembly: June 27, 1991

Senate: June 30, 1991

Date of Approval: July 15, 1991

Following statements are attached if available:

Sponsor statement: Yes

Committee Statement: Assembly: Yes

Senate: No

Fiscal Note: No

Veto Message: No

Message on signing: No

Following were printed:

Reports: No

Hearings: No

See newspaper clippings--attached:
KBG/SLJ

ACCOMPLISHED
BY
ACCOMPLISHED

P.L.1991, CHAPTER 209, approved July 15, 1991
1990 Assembly No. 3811

1 AN ACT exempting disposable household paper products from
2 the sales and use tax, supplementing P.L.1966, c.30
3 (C.54:32B-1 et seq.).
4

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

7 1. Receipts from the following are exempt from the tax
8 imposed under the "Sales and Use Tax Act:" sales of disposable
9 household paper products, including towels, napkins, toilet
10 tissues, cleaning tissues, diapers, paper plates and cups purchased
11 for household use.

12 2. This act shall take effect immediately, but shall remain
13 inoperative until the first day of the second month following
14 enactment.
15

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17 STATEMENT
18

19 This bill restores the sales and use tax exemption for disposable
20 household paper products, which was repealed by P.L.1990, c.40.
21

22
23 STATE TAXATION
24

25 Exempts disposable household paper products from sales tax.

ASSEMBLY, No. 3811
STATE OF NEW JERSEY

INTRODUCED SEPTEMBER 13, 1990

By Assemblyman CIMINO

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ASSEMBLY APPROPRIATIONS COMMITTEE

STATEMENT TO

ASSEMBLY, No. 3811

STATE OF NEW JERSEY

DATED: JUNE 24, 1991

The Assembly Appropriations Committee reports favorably Assembly Bill No. 3811.

Assembly Bill No. 3811 restores the sales and use tax exemption for disposable household paper products, which was repealed by P.L.1990, c.40.

FISCAL IMPACT:

In a legislative fiscal estimate prepared on this bill earlier this year, the Office of Legislative Services estimated a revenue loss of approximately \$32 million for the entire 1992 fiscal year. Since the bill does not become effective until the first day of the second month following enactment (August 1, 1991 if enacted prior to July 1, 1991), the revenue loss for FY 1992 would be reduced by at least 1/12 (to \$29.3 million).

If enacted on or after July 1, 1991 but prior to August 1, 1991, becoming effective September 1, 1991, the revenue loss would be reduced by at least 1/6 (to \$26.7 million).