

CHAPTER 35
COLLECTION OF PROMOTION TAXES

Authority

N.J.S.A. 4:1-11, 4:10-74, 54:47A-14 and 54:47B-13.

Source and Effective Date

R.2006 d.438, effective November 21, 2006.
See: 38 N.J.R. 3095(c), 38 N.J.R. 5350(a).

Chapter Expiration Date

In accordance with N.J.S.A. 52:14B-5.1b, Chapter 35, Collection of Promotion Taxes, expires on November 21, 2013. See: 43 N.J.R. 1203(a).

Chapter Historical Note

Chapter 35, Collection of Promotion Taxes, was adopted and became effective prior to September 1, 1969.

Chapter 35, Collection of Promotion Taxes, was readopted as R.2006 d.438, effective November 21, 2006. See: Source and Effective Date.

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SUBCHAPTER 1. POTATO PROMOTION

2:35-1.1 Collection of tax by potato dealer

(a) When a New Jersey dealer sells seed potatoes to a grower, the tax shall be shown as a separate item on each invoice.

(b) The dealer shall collect the tax and submit it on or before August 1 in each year for all seed potatoes handled by him as a distributor of seed potatoes during the 12 months immediately preceding July 1.

2:35-1.2 Sales between distributors

(a) Dealer to dealer sales are not subject to the tax.

(b) The tax will be collected and submitted only by the dealer who sells the seed potatoes to the grower.

2:35-1.3 Out-of-State purchases by growers

(a) When a grower purchases seed from an Out-of-State source, it becomes his responsibility to submit the tax directly to the New Jersey Department of Agriculture.

(b) The tax becomes due on or before August 1 in each year for all seed received during the 12 months immediately preceding July 1.

2:35-1.4 Homegrown seed

When a grower produces seed for his own use as a grower or for sale to other growers, the tax shall be submitted by the seed producer on or before August 1 in each year for all such seed potatoes planted or sold by him during the 12 months immediately preceding July 1.

2:35-1.5 Exemptions

Single sales of seed potatoes of less than 100 pounds are exempt from the tax.

SUBCHAPTER 2. POULTRY PRODUCTS PROMOTION

2:35-2.1 Scope

The following regulations are adopted by the State Board of Agriculture to effect the administration of the Poultry Products Promotion Council and Tax Act.

2:35-2.2 Taxable feeds

The Poultry Products Promotion Tax shall apply to all poultry feed ingredients, formulated poultry feeds, including mash and pellets, and grains to be fed to poultry.

2:35-2.3 Exempt feeds

Tax exemptions shall apply to all oyster shell, grit and condensed milk products and to any single sale of poultry feed of less than 100 pounds.

2:35-2.4 Invoice instructions

On each invoice for the sale of poultry feed the exact amount of the tax shall be shown and designated as either "N.J.P.P. Tax" or "New Jersey Poultry Products Promotion Tax".