

**CHAPTER 24**  
**SALES AND USE TAX ACT**

**Authority**

N.J.S.A. 54:32B-24 and 54:50-1.

**Source and Effective Date**

R.2008 d.356, effective October 28, 2008.  
See: 40 N.J.R. 1777(a), 40 N.J.R. 6832(a).

**Chapter Expiration Date**

In accordance with N.J.S.A. 52:14B-5.1b, Chapter 24, Sales and Use Tax Act, expires on October 28, 2015. See: 43 N.J.R. 1203(a).

**Chapter Historical Note**

All provisions of this chapter became effective prior to September 1, 1969.

1969 Revisions: Amendments became effective December 23, 1969 as R.1969 d.36. See: 2 N.J.R. 7(b).

1970 Revisions: Amendments became effective July 1, 1979 as R.1979 d.70. See: 2 N.J.R. 51(b), 2 N.J.R. 58(a).

1971 Revisions: Amendments became effective September 2, 1971 as R.1971 d.157. See: 3 N.J.R. 211(a), 3 N.J.R. 162(b). Further amendments became effective November 1, 1971 as R.1971 d.194. See: 3 N.J.R. 275(b), 3 N.J.R. 207(c). Further amendments became effective December 10, 1971 as R.1971 d.218. See: 4 N.J.R. 13(c), 3 N.J.R. 234(b).

1972 Revisions: Subchapter 21 was adopted as R.1972 d.126, effective July 1, 1972. See: 4 N.J.R. 197(d). Amendments became effective February 9, 1972 as R.1972 d.27. See: 4 N.J.R. 54(b), 4 N.J.R. 12(b). Also, on December 18, 1972 as R.1972 d.258. See: 4 N.J.R. 19(c), 5 N.J.R. 23(b).

1973 Revisions: Amendments became effective May 30, 1973 as R.1973 d.139. See: 5 N.J.R. 246(b). Further amendments became effective December 4, 1973 as R.1973 d.336. See: 5 N.J.R. 392(a), 6 N.J.R. 38(a).

1974 Revisions: Subchapter 22 was adopted as R.1974 d.123, effective May 20, 1974. See: 6 N.J.R. 85(a), 6 N.J.R. 251(a). Subchapter 23 became effective April 19, 1974 as R.1974 d.96. See: 6 N.J.R. 123(a), 6 N.J.R. 208(a). Amendments became effective August 30, 1974 as R.1974 d.244. See: 6 N.J.R. 326(a), 6 N.J.R. 414(e). Subchapter 24 was adopted as R.1974 d.252, effective September 17, 1974. See: 6 N.J.R. 415(a).

1975 Revisions: Amendments became effective January 13, 1975 as R.1975 d.4. See: 6 N.J.R. 494(b), 7 N.J.R. 77(a). Further amendments became effective June 26, 1975 as R.1975 d.187. See: 7 N.J.R. 282(a), 7 N.J.R. 350(b). Further amendments became effective August 15, 1975 as R.1975 d.246. See: 7 N.J.R. 347(a), 7 N.J.R. 446(b). Subchapter 24 became effective September 17, 1974 as R.1974 d.252. See: 6 N.J.R. 415(a).

1976 Revisions: Amendments became effective February 27, 1976 as R.1976 d.62. See: 8 N.J.R. 87(b), 8 N.J.R. 209(a). June 21, 1976 as R.1976 d.190. See: 8 N.J.R. 356(e).

1977 Revisions: Amendments became effective February 3, 1977 as R.1977 d.29. See: 9 N.J.R. 44(b), 9 N.J.R. 147(b). Further amendments became effective September 30, 1977 as R.1977 d.365. See: 9 N.J.R. 445(a), 9 N.J.R. 544(a). Further amendments became effective December 29, 1977 as R.1977 d.484. See: 9 N.J.R. 594(a), 10 N.J.R. 81(a).

1978 Revisions: Subchapter 25 became effective May 4, 1978 as R.1978 d.142. See: 10 N.J.R. 173(a), 10 N.J.R. 265(e). Subchapter 26 became effective August 15, 1978 as R.1978 d.285. See: 10 N.J.R.

300(a), 10 N.J.R. 407(a). Further amendments became effective September 13, 1978 as R.1978 d.320. See: 10 N.J.R. 362(a), 10 N.J.R. 457(b).

1979 Revisions: Amendments became effective March 8, 1979 as R.1979 d.89. See: 11 N.J.R. 103(a), 11 N.J.R. 210(d). Further amendments became effective May 4, 1979 as R.1979 d.179. See: 11 N.J.R. 209(b), 11 N.J.R. 305(a). Further amendments became effective September 28, 1979 as R.1979 d.384. See: 11 N.J.R. 472(b), 11 N.J.R. 595(a).

1980 Revisions: Amendments became effective March 15, 1980 as R.1980 d.102. See: 12 N.J.R. 96(b), 12 N.J.R. 224(d). Further amendments became effective April 9, 1980 as R.1980 d.149 and d.150. See: 12 N.J.R. 161(b), 12 N.J.R. 293(e); 12 N.J.R. 161(c), 12 N.J.R. 293(f). Further amendments became effective May 6, 1980 as R.1980 d.197. See: 12 N.J.R. 219(b), 12 N.J.R. 355(a). Further amendments became effective November 6, 1980 as R.1980 d.489. See: 12 N.J.R. 619(a), 12 N.J.R. 729(b).

1981 Revisions: Subchapter 27 was adopted as R.1981 d.208, effective July 9, 1981. See: 13 N.J.R. 164(a), 13 N.J.R. 465(d). Amendments became effective July 9, 1981 as R.1981 d.209 and d.210. See: 13 N.J.R. 163(a), 13 N.J.R. 465(a); 13 N.J.R. 111(a), 13 N.J.R. 465(c). Subchapter 28 was adopted as R.1981 d.436, effective November 16, 1981. See: 13 N.J.R. 622(a), 13 N.J.R. 847(c).

1982 Revisions: Amendments became effective February 16, 1982 as R.1982 d.36. See: 13 N.J.R. 751(a), 14 N.J.R. 212(b). Further amendments became effective April 5, 1982 as R.1982 d.85. See: 13 N.J.R. 883(b), 14 N.J.R. 348(a). Further amendments became effective May 3, 1982 as R.1982 d.141. See: 14 N.J.R. 140(b), 14 N.J.R. 430(b).

1983 Revisions: Amendments became effective June 20, 1983 as R.1983 d.220. See: 15 N.J.R. 324(a), 15 N.J.R. 1039(b). Subchapter 29 was adopted as R.1983 d.324, effective August 15, 1983. See: 15 N.J.R. 797(a), 15 N.J.R. 1384(a). This chapter was readopted pursuant to Executive Order 66(1978) effective August 12, 1983 as R.1983 d.357. See: 15 N.J.R. 1086(a), 15 N.J.R. 1487(d). Further amendments became effective September 6, 1983 as R.1983 d.367. See: 15 N.J.R. 1088(a), 15 N.J.R. 1488(a).

1984 Revisions: Amendments became effective January 17, 1984 as R.1983 d.619. See: 15 N.J.R. 1565(a), 16 N.J.R. 148(c). Further amendments became effective April 16, 1984 d.126. See: 16 N.J.R. 235(a), 16 N.J.R. 926(b). Further amendments became effective May 7, 1984 as R.1984 d.156. See: 16 N.J.R. 359(a), 16 N.J.R. 1098(a). Further amendments became effective September 4, 1984 as R.1984 d.380. See: 16 N.J.R. 1466(a), 16 N.J.R. 2379(c). Further amendments became effective October 1, 1984 as R.1984 d.431. See: 16 N.J.R. 1965(a), 16 N.J.R. 2689(a). Subchapter 31 was adopted as R.1984 d.495, effective November 5, 1984. See: 16 N.J.R. 1332(a), 16 N.J.R. 3059(a).

1985 Revisions: Amendments became effective February 4, 1985 as R.1985 d.31. See: 16 N.J.R. 3193(a), 17 N.J.R. 320(c). Further amendments became effective February 19, 1985 as R.1985 d.44. See: 16 N.J.R. 3298(b), 17 N.J.R. 480(a). Subchapter 12 title was changed from "Criteria for Determining Taxability of Food" and the subchapter was revised effective June 3, 1985 as R.1985 d.280. See: 17 N.J.R. 178(a), 17 N.J.R. 1440(a).

1986 Revisions: Amendments became effective January 6, 1986 as R.1985 d.651 and d.652. See: 17 N.J.R. 2387(a), 18 N.J.R. 94(b); 17 N.J.R. 2240(a), 18 N.J.R. 94(a).

1987 Revisions: Amendments became effective August 17, 1987 as R.1987 d.325. See: 19 N.J.R. 858(a), 19 N.J.R. 1570(a). Further amendments became effective November 16, 1987 as R.1987 d.474. See: 19 N.J.R. 1181(b), 19 N.J.R. 2201(b).

1988 Revisions: This chapter was readopted effective June 7, 1988 as R.1988 d.298. See: 20 N.J.R. 512(a), 20 N.J.R. 1570(d).

Pursuant to Executive Order No. 66(1978), Chapter 24, Sales and Use Tax Act, was readopted as R.1993 d.313, effective June 4, 1993. See: 25 N.J.R. 1486(a), 25 N.J.R. 2899(c). Subchapter 21, Accounting Procedures relating to Sales of Alcoholic Beverages, and Subchapter 24,

Sale and Installation of Gasoline Service Station Equipment, were repealed by R.1993 d.313, effective July 6, 1993. See: 25 N.J.R. 1486(a), 25 N.J.R. 2899(c).

Pursuant to Executive Order No. 66(1978), Chapter 24, Sales and Use Tax Act, was readopted as R.1998 d.288, effective May 8, 1998. See: 30 N.J.R. 1206(b), 30 N.J.R. 2070(b).

Chapter 24, Sales and Use Tax Act, was readopted as R.2003 d.348, effective July 28, 2003. See: 35 N.J.R. 2165(a), 35 N.J.R. 3848(a).

Chapter 24, Sales and Use Tax Act, was readopted as R.2008 d.356, effective October 28, 2008. As a part of R.2008 d.356, Subchapter 1, Forms, was renamed Forms and Definitions; Subchapter 2, Retention of Records By Vendors, was renamed Retention of Records By Sellers; Subchapter 3, Room Occupancy Subject to Sales Tax, was renamed Hotel Room Occupancy Subject to Sales Tax; Subchapter 5, Building and Construction Trades, was renamed Contractors and Services Performed on Real Property; Subchapter 6, Clothing and Footwear, was repealed and Subchapter 6, Sales of Clothing, Footwear, and Protective Equipment and Services Performed on Clothing, was adopted as new rules; Subchapter 9, Requirements Relating to Organizations Operated for Religious, Charitable, Scientific, Testing for Public Safety, Literary or Educational Purposes or for the Prevention of Cruelty to Children or Animals, was renamed Requirements Relating to Exempt Private Organizations; Subchapter 12, Receipts from the Sale of Food and Drink, was renamed Receipts from the Sale of Food, Food Ingredients and Prepared Food; Subchapter 13, Trash Removal Service, was renamed Garbage Removal Service; Subchapter 15, Taxability of Certain Linen Rentals, was repealed and Subchapter 15, Laundry and Dry Cleaning Services, was adopted as new rules; Subchapter 25, Data Processing, was repealed and Subchapter 25, Sales of Software and Related Services was adopted as new rules; Subchapter 27, Transportation of Tangible Personal Property, was repealed and Subchapter 27, Transportation of Persons and of Tangible Personal Property, was adopted as new rules; and Subchapter 32, Leases and Rentals of Tangible Personal Property, Subchapter 33, Massage, Bodywork, and Somatic Services, Subchapter 34, Investigation and Security Services, Subchapter 35, Information Services, and Subchapter 36, Sales Price were adopted as new rules, effective December 1, 2008. See: Source and Effective Date. See, also, section annotations.

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The following list reflects sales and use tax forms currently available for use under N.J.S.A. 54:32B-1 et seq.

## REGISTRATION APPLICATIONS

NJ-REG	Business Registration
REG-1E	Application for Exempt Organization Certificate
ST-2	Sales Tax Certificate of Authority
UZ-1	Urban Enterprise Zone Application for Reduced Sales Tax Collection
UZ-5-SB-A	Application for Exemption from Sales Tax on Purchases of Goods and Materials for Exclusive Use or Consumption within an Urban Enterprise Zone

## SPECIALIZED USE FORMS

ST-3	Resale Certificate
ST-3NR	Resale Certificate for Non-New Jersey Sellers
ST-4	Exempt Use Certificate
ST-4 (BRRAG)	Sales and Use Tax Exemption Certificate-Business Retention and Relocation Assistance Grant Program
ST-5	Exempt Organization Certificate
ST-6	Direct Payment Permit
ST-6A	Direct Payment Certificate
ST-6E	Direct Payment Permit/Certificate (Energy)
ST-7	Farmers Exemption Certificate
ST-8	Certificate of Capital Improvement
ST-10	Motor Vehicle Dealer Sales and Use Tax Exemption Report
ST-10A	Aircraft Dealer Sales and Use Exemption Report
ST-10V	Vessel Dealer Sales and Use Tax Exemption Report
ST-10V	Supplement 1—Supplement for a Foreign Corporation
ST-11	Report of Sales Tax on Motor Vehicles
ST-13	Contractor's Exempt Purchase Certificate
ST-16	Exemption Certificate for Student Books
ST-SST	Streamlined Sales and Use Tax Certificate of Exemption
MTC	Uniform Sales and Use Tax Certificate-Multi Jurisdiction

## SALES AND USE TAX RETURNS

ST-18	Use Tax Return
ST-18B	Annual Business Use Tax Return
ST-50	Sales and Use Tax Quarterly Return
ST-50EN	Sales and Use Tax Quarterly Return (Energy)
ST-51	Monthly Remittance Statement
ST-20A	Worksheet for Computing New Jersey/New York Deductions

## ATLANTIC CITY LUXURY TAX

ST-250	Atlantic City Luxury Tax/State Sales Tax Monthly Return
ST-252	Atlantic City Luxury Tax Certificate of Authority

## NEW JERSEY/NEW YORK COOPERATIVE TAX PROGRAM

ST-20	New Jersey/New York Combined Sales Tax and Use Tax Return
ST-20A	Worksheet for Computing New Jersey/New York Deductions
ST-21	New Jersey/New York Combined State Sales and Use Tax Remittance
DTF-24	Application for New Jersey and New York Simplified Sales and Use Tax Reporting
DTF-17.1	Business Description (used in computing form DTF-24)

## URBAN ENTERPRISE ZONE FORMS

UZ-2	Urban Enterprise Sales Tax Certificate of Authority
UZ-4	Urban Enterprise Zone Contractor's Exempt Purchase Certificate
UZ-5-SB	Urban Enterprise Exempt Purchase Certificate
UZ-50	Combined Sales and Use Tax/Urban Enterprise
UZ-6	Urban Enterprise Zone Energy Sales Tax Exemption Certificate

## CAPE MAY COUNTY TOURISM TAX

ST-350	Cape May County Tourism Sales Tax and Tourism Assessment
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## SALEM COUNTY

ST-450	Sales and Use Tax Return-Salem County
ST-451	Salem County Sales and Use Tax Monthly Remittance
SC-6	Salem County-Energy Sales Tax Exemption Certificate

New Rule, R.1987 d.246, effective June 15, 1987.

See: 18 N.J.R. 2192(a), 19 N.J.R. 1104(a).

Amended by R.1993 d.313, effective July 6, 1993.

See: 25 N.J.R. 1486(a), 25 N.J.R. 2899(c).

Amended by R.1998 d.288, effective June 1, 1998.

See: 30 N.J.R. 1206(b), 30 N.J.R. 2070(b).

In (a), inserted REG-1E and deleted ST-5B from list of registration applications, inserted ST-3NR and ST-6E in list of specialized use forms, and inserted ST-18B and ST-50EN in list of sales and use tax returns.

Amended by R.2003 d.348, effective August 18, 2003.

See: 35 N.J.R. 2165(a), 35 N.J.R. 3848(a).

In (a), deleted "REG-1", inserted "NJ-REG" and substituted "Certificate" for "Permit" in "REG-1E" in the registration applications list, and deleted the exemption status list.

Amended by R.2008 d.356, effective December 1, 2008.

See: 40 N.J.R. 1777(a), 40 N.J.R. 6832(a).

Deleted designation (a); under "REGISTRATION APPLICATIONS", added the entry for "UZ-5-SB-A"; under "SPECIALIZED USE FORMS", in the entry for "ST-3NR", substituted "Sellers" for "Vendors"; added the entries for "ST-4(BRRAG)", "ST-SST" and "MTC", and deleted the entry for "ST-40"; under "SALES AND USE TAX RETURNS", deleted the entry for "ST-52", and in the entry for "ST-20A", deleted "Deduction" preceding "Worksheet"; under "URBAN ENTERPRISE ZONE FORMS", deleted the entry for "UZ-4A/5A", substituted "UZ-5-SB" for "UZ-5" and added the entry for "UZ-6"; and added listings for "CAPE MAY COUNTY TOURISM TAX" and "SALEM COUNTY".

**18:24-1.2 Definitions**

The following words and terms, as used in this chapter, shall have the following meanings, unless the context clearly indicates otherwise:

“Agreement” means the Streamlined Sales and Use Tax Agreement.

“Certified service provider” means an agent certified jointly by the states that are signatories to the Agreement to perform all of the seller’s sales tax functions.

“Magazine” or “periodical” means any publication that appears at stated intervals at least four times per year, each issue of which contains news or information of general interest to the public or to some particular organization or group of persons. Each issue must bear a relationship to prior or subsequent issues with respect to continuity of literary character or similarity of subject matter and there must be some connection between the different issues of the series in the nature of the articles appearing in them. Each issue must be sufficiently similar in style and format to make it evident that it is one of a series. The publication must qualify for the second class mailing rate or as a controlled circulation publication under U.S. postal laws and regulations.

This definition does not include books complete in themselves, even those issued at stated intervals; paperback books, a new one of which may be issued once a month or some other interval; or so-called “one-shot” magazines that have no literary or subject matter connection or continuity between prior or subsequent issues. This definition does not include circulars, flyers, guides or handbooks, catalogs, programs, scorecards, handbills, maps, real estate brokers’ listings, price or order books, printed sales messages, shopping guides or corporate reports issued to stockholders.

“Newspaper” means those publications, which are commonly understood to be newspapers and which are printed and distributed periodically at daily, weekly or other short intervals for the dissemination of news of a general character and of a general interest to the public. The main purpose of a newspaper is to distribute news of current events (political, sports, entertainment, etc.). A newspaper may also contain other material, such as articles on a variety of topics, photographs, illustrations, legal notices, comic strips, cartoons, editorials, etc. A newspaper is available for circulation among the public. For purposes of this definition, advertising is not considered to be news of a general character and of a general interest.

This definition does not include books complete in themselves, even those issued at stated intervals; paperback books, a new one of which may be issued once a month or some other interval; or so-called “one-shot” magazines that have no literary or subject matter connection or continuity between prior or subsequent issues. The definition does not include circulars, flyers, guides or handbooks, catalogs, programs, scorecards, handbills, maps, real estate brokers’

listings, price or order books, printed sales messages, shopping guides or corporate reports issued to stockholders.

“Person” means an individual, trust, estate, fiduciary, partnership, limited liability company, limited liability partnership, corporation, or any other legal entity.

“Purchaser” means a person to whom a sale of tangible personal property or digital property or a sale of a service is made; or a person liable for the payment of any amusement charge, hotel room occupancy charge, fees or dues for access or use of the property or facilities of a fitness, athletic, sporting, or shopping club or organization, or charges for storage or for parking or garaging a motor vehicle.

“Receipt” means the amount of the sales price of any tangible personal property, digital property, or service taxable under the Sales and Use Tax Act. See also “sales price” below.

“Retail sale” means any sale, lease, or rental for any purpose other than for resale, sublease, or subrent. A sale is for “resale, sublease, or subrent” if it is for resale as is; for resale as a component part of a product that the purchaser produces for sale; for use by the purchaser in performing taxable services, if the property purchased becomes a physical component of the tangible personal property on which the services are performed or is actually transferred to the purchaser’s customer in conjunction with the performance of the taxable service. “Retail sale” includes sales of tangible personal property to all contractors, subcontractors, or repairmen of materials or supplies used in erecting structures for others, or building on, or otherwise improving, altering, repairing, maintaining, or servicing real property of others.

“Sale, selling, or purchase” means the transfer of title or possession or both, including by exchange or barter, rental, lease, or license to use or consume, in any manner and by any means, for consideration. It also includes the rendering of a taxable service for consideration. It also includes any agreement for such transfers of title or possession or for such rendering of service or for any other transactions that are taxable pursuant to N.J.S.A. 54:32B-3.

“Sales price” means the same as “receipt.” It is the measure subject to sales tax, and means the total amount of consideration, including cash, credit, property, and services, for the purchase of personal property, services, amusement admissions, taxable club dues, storage, parking, and other taxable transactions. “Sales price” is valued in money, regardless of whether received in money or in other form of consideration, without any deduction for any of the following:

1. The seller’s cost of the property sold;
2. The cost of materials used, labor or service cost, interest, losses, all costs of transportation to the seller, all taxes imposed on the seller, and any other expense of the seller;

3. Charges by the seller for any services necessary to complete the sale;

4. Delivery charges;

5. Installation charges; and

6. The value of exempt personal property given to the purchaser where taxable and exempt personal property have been bundled together and sold by the seller as a single product or piece of merchandise.

“Sales price” does not include:

1. Discounts, including cash, term, or coupons that are not reimbursed by a third party, that are allowed by a seller and taken by a purchaser on a sale;

2. Interest, financing, and carrying charges from credit extended on the sale of personal property or services, if the amount is separately stated on the invoice, bill of sale, or similar document given to the purchaser;

3. Any taxes legally imposed directly on the consumer that are separately stated on the invoice, bill of sale, or similar document given to the purchaser;

4. The amount of the sales price for which food stamps have been properly tendered in full or part payment pur-

suant to the Federal Food Stamp Act of 1977, Pub.L. 95-113 (7 U.S.C. §§2011 et seq.); or

5. Credit for any trade-in of property of the same kind accepted in part payment and intended for resale if the amount is separately stated on the invoice, bill of sale, or similar document given to the purchaser.

“Tangible personal property” means personal property that can be seen, weighed, measured, felt, or touched, or that is perceptible to the senses in any other manner. It includes electricity, water, gas, steam, and prewritten computer software, including prewritten computer software delivered electronically.

New Rule, R.1987 d.325, effective August 17, 1987.

See: 19 N.J.R. 858(a), 19 N.J.R. 1570(a).

Repeal and New Rule, R.2008 d.356, effective December 1, 2008.

See: 40 N.J.R. 1777(a), 40 N.J.R. 6832(a).

Section was “Newspaper defined”.

Amended by R.2009 d.369, effective December 7, 2009.

See: 41 N.J.R. 3049(a), 41 N.J.R. 4464(a).

Added definitions “Magazine” and “Newspaper”.

### 18:24-1.3 (Reserved)

New Rule, R.1987 d.325, effective August 17, 1987.

See: 19 N.J.R. 858(a), 19 N.J.R. 1570(a).

Example: A seller sells furniture for \$1,000 and charges one and a half percent interest per month on the outstanding balance. Only the \$1,000 selling price is a receipt subject to tax.

(l) Charges imposed by a credit card company that are deducted from a participating seller's account are charges for financial services rendered. Such charges have no bearing on the computation of receipts subject to tax.

Example: A seller sells furniture for \$1,000. The purchaser uses a bank credit card. The bank, when remitting to the seller, deducts a five percent service charge (\$50.00). The seller is required to charge and remit tax on \$1,000.

(m) The amount of the sales price of items of property paid in or eligible for payment with food stamps issued in accordance with the Federal Food Stamp Act of 1977, 7 U.S.C. § 2011 et seq., is excluded from taxable receipts. In the case of food stamp eligible purchases, otherwise taxable items will be exempt from sales tax when food stamps are presented in full payment or when cash is submitted with food stamps used as a partial payment. Food and food ingredients exempt from sales tax under N.J.S.A. 54:32B-8.2 remain exempt whether or not purchased with food stamps.

Example: If a purchaser presents \$10.00 in food stamps and \$32.00 in cash as payment for \$42.00 worth of food

stamp eligible items, the entire \$42.00 is exempt from tax. Under these facts, the exemption applies even if the \$42.00 worth of food stampable items consisted of food stamp eligible, but sales taxable, food and food ingredients, such as candy. The purchase of taxable items, which are not food stampable remains subject to sales tax.

(n) A manufacturer's rebate, whether or not paid directly to the purchaser, is not deductible from the receipt on which sales tax is computed.

Example: An automobile dealer agrees to sell an automobile to a purchaser for \$20,000. As a sales incentive, the manufacturer agrees to give a rebate of \$500.00 to a purchaser who purchases an automobile during the month of December. The purchaser elects to have the rebate paid to the dealer. The purchaser is billed as follows:

Sales price	\$20,000
Sales tax at 7%	1,400
Amount due	21,400
Manufacturer's rebate	-500.00
Net cost to purchaser	\$20,900

(o) For examples of how delivery charges affect the taxable receipt, see N.J.A.C. 18:24-27.2(d).