

33. Shoe laces;
34. Shoes, hightop, for outdoor use;
35. Socks—heavy ribbed;
36. Safety shoes;
37. Shoes for formal wear, such as metallic cloth, brocade, satin, gold or silver leather;
38. Sneakers and tennis shoes;
39. Underwear;
40. Work clothes, work uniforms; and
41. Yarmulke and turbans.

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), substituted a reference to incontinence briefs for a reference to corset laces in 11, inserted a reference to neck scarves in 20, and added 41.

Case Notes

Rules concerning exemptions from sales and use tax for receipts from retail sales of clothing and footwear valid; ski boots not exempt because they are not adaptable for general use as footwear. *Ski Haus, Inc. v. Taxation Div. Director*, 5 N.J.Tax 26 (Tax Ct.1982).

18:24-6.4 Clothing and footwear for sporting activities

Clothing and footwear used in connection with sporting activities or pastimes, which clothing and footwear are not adaptable to a use set forth in N.J.A.C. 18:24-6.2 (Clothing and footwear defined) shall not be considered to be clothing and footwear within the meaning of Section 8.4 of the Act.

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

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

Case Notes

Rules concerning exemptions from sales and use tax for receipts from retail sales of clothing and footwear valid; ski boots not exempt because they are not adaptable for general use as footwear. *Ski Haus, Inc. v. Taxation Div. Director*, 5 N.J.Tax 26 (Tax Ct.1982).

18:24-6.5 Athletic goods and equipment

(a) Athletic equipment normally worn only in conjunction with the particular activity for which it is designed is subject to the sales tax. This includes, but is not limited to:

1. Baseball and hockey gloves;
2. Bowling shoes;
3. Fishing boots (waders);
4. Golf shoes;
5. Helmets (sports);
6. Protective masks;
7. Shin guards and padding;

8. Skin diving suits;
9. Track shoes and cleats;
10. Motorcycle helmets; and
11. Ski boots.

(b) Articles which may be worn for general use not exclusively connected with a sporting activity are exempt. These include, but are not limited to:

1. Athletic supporters;
2. Children's baseball uniforms;
3. Children's football uniforms;
4. Girls' and boys' gym suits;
5. Hooded shirts;
6. Knitted caps or hats;
7. Overshoes, coats, mittens, parkas, and trousers sometimes sold in the trade as hunting, skating and skiing apparel, but suitable for general outdoor wear and commonly worn other than in a particular sport.
8. Pullovers, turtle neck and other sweaters.

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

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

Case Notes

Rules concerning exemptions from sales and use tax for receipts from retail sales of clothing and footwear valid; ski boots not exempt because they are not adaptable for general use as footwear. *Ski Haus, Inc. v. Taxation Div. Director*, 5 N.J.Tax 26 (Tax Ct.1982).

18:24-6.6 Fur garments and articles

(a) Garments or articles such as coats, stoles, jackets, capes, collars, muffs and hats and similar items made essentially of fur, as defined in subsection (c) of this Section, are subject to tax.

(b) Clothing or footwear containing cloth or other materials and having trim or other component parts of fur are subject to tax if the value of the fur trim or fur part comprises more than half the value of all components of the article.

(c) The word "fur" means natural or dressed animal hair on the hide or pelt. It does not include felt, woolens, or other fabrics which are made from animal hair. Thus:

1. Rabbit fur dyed to resemble mink is "fur";
2. Sheepskin with wool or hair attached thereto is "fur";
3. Woven or knit materials made of animal hair or wool (such as angora or alpaca) are not "fur"; and
4. Cloth printed with a leopard pattern is not "fur".

(d) The sale of remodeling services for fur garments and articles is subject to sales tax.

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 (c)3, inserted a reference to knit materials.

18:24-6.7 Accessories taxable

Accessories and similar items are not considered clothing and footwear, and are taxable. These include, but are not limited to:

1. Hairclips;
2. Hairnets and barrettes;
3. Handbags;
4. Handkerchiefs;
5. Jeweled tiaras;
6. Jewelry;
7. Umbrellas;
8. Wallets.

SUBCHAPTER 7. MOTOR VEHICLES

18:24-7.1 Definitions

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

“Director” means the Director of the Division of Taxation of the State Department of the Treasury, or any officer, employee or agency of the Division of Taxation in the Department of the Treasury duly authorized by the Director, (directly, or indirectly by one or more redelegations of authority), to perform the functions mentioned or described in the Sales and Use Tax Act.

“Division of Motor Vehicles” means the Division of Motor Vehicles of the Department of Law and Public Safety, State of New Jersey.

“Motor Vehicle” as defined in the Sales and Use Tax and used in this Subchapter includes all vehicles propelled otherwise than by muscular power (excepting such vehicles as run only upon rails or tracks), trailers, semitrailers, housetrailers, or any other type of vehicle drawn by a motordriven vehicle, and motorcycles, designed for operation on public highways.

18:24-7.2 Taxability of retail sales receipts

The receipts from every retail sale of any motor vehicle, except as otherwise provided in this Subchapter and by the Sales and Use Tax Act (N.J.S.A. 54:32B-1 et seq.), are subject to the sales or use tax.

Case Notes

Transfer of automobile title from sole shareholder to wholly-owned corporation held to meet definition of retail sale for the purpose of sales tax liability. *L.B.D. Construction, Inc. v. Director, Div. of Taxation*, 8 N.J.Tax 338 (Tax Ct.1986).

18:24-7.3 Tax payment prerequisite to registration

(a) The purchaser or user of a motor vehicle, as well as the vendor thereof, is responsible for the payment of tax due on the sale at retail or use of a motor vehicle required to be registered with the Division of Motor Vehicles.

(b) Under the provisions of N.J.S.A. 54:32B-13, the Director of the Division of Motor Vehicles shall not issue a registration certificate for any motor vehicle, (except in the case of a renewal of registration by the same owner) unless proof has been furnished that the tax with respect to the sale of the motor vehicle to the registrant or his use thereof has been paid, or that no such tax is due.

(c) If the motor vehicle is not required to be registered with the Division of Motor Vehicles, the vendor thereof must collect the tax from the purchaser, if any such tax is due, and must remit the same to the Division of Taxation.

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

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

18:24-7.4 Computation of tax on purchase price; trade-in

(a) Where any person engaged in the business of selling motor vehicles at retail completes a sale of a motor vehicle, he shall collect the sales or use tax, as may be the case.

(b) The tax shall be computed upon the full amount of the purchase price of a motor vehicle less any deduction for the trade-in of property of a like kind, if any.

(c) A deduction from the purchase price, equal in amount to the amount of a trade-in actually allowed on the purchase will be permitted; provided, that:

1. The purchase and trade-in occur at the same time. A separate or independent sale of a motor vehicle is not considered a trade-in even if the proceeds of the sale are immediately applied by the seller to a purchase of a motor vehicle from the buyer; and

2. The trade-in consists of property of the same kind as that purchased. “Property of the same kind” is construed to mean any other motor vehicle as defined in Section 7.1 of this Chapter; and

3. The trade-in is acquired by a dealer of motor vehicles who is registered as such with the Division of Motor Vehicles and the New Jersey Division of Taxation.

Amended by R.1993 d.313, effective July 6, 1993.
See: 25 N.J.R. 1486(a), 25 N.J.R. 2899(c).

Case Notes

Transfer of automobile title from sole shareholder to wholly-owned corporation held to meet definition of retail sale for the purpose of sales tax liability. *L.B.D. Construction, Inc. v. Director, Div. of Taxation*, 8 N.J.Tax 338 (Tax Ct.1986).

18:24-7.5 Charges in tax computation

(a) Where charges are made for the following items in conjunction with the sale of a motor vehicle, they must be included in the amount upon which the tax is computed:

1. Federal excise taxes;
2. Delivery or freight charges for delivery of a vehicle from a manufacturer or distributor to a dealer are included whether they are separately stated upon the customer's invoice or not; but delivery charges from the dealer to his customer, if separately stated upon the customer's invoice, are not included;
3. Warranty charges;
4. Charge for preparation of or additional work upon a motor vehicle;
5. Charges for additional accessories or equipment placed in or attached to the motor vehicle by the dealer are included even though the charges may be separately stated upon the customer's invoice.

18:24-7.6 External tax computation indices

Where, because of affiliation of interests between the seller and purchaser, or for any other reason, the purchase price stated for a motor vehicle is not indicative of the true value of the property and the purchaser is unable to prove that a lower price was paid, the Director may, at his or her discretion, utilize external indices to establish the basis upon which tax shall be assessed and paid.

Amended by R.1998 d.230, effective May 4, 1998.
See: 30 N.J.R. 805(a), 30 N.J.R. 1635(c).

Inserted "and the purchaser is unable to prove that a lower price was paid" preceding "the Director".

Case Notes

Transfer of automobile title from sole shareholder to wholly-owned corporation held to meet definition of retail sale for the purpose of sales tax liability. *L.B.D. Construction, Inc. v. Director, Div. of Taxation*, 8 N.J.Tax 338 (Tax Ct.1986).

18:24-7.7 Out-of-State purchase by resident

(a) A motor vehicle purchased by a resident of this State outside of this State for use outside of this State which subsequently becomes subject to the use tax imposed under the Sales and Use Tax Act, shall be taxed on the basis of the

purchase price of said motor vehicle; provided, however, that where a taxpayer affirmatively shows that the motor vehicle was used outside this State for more than six months prior to its use within this State, the motor vehicle shall be taxed on the basis of the current market value thereof at the time of its first use within this State.

(b) The value of such motor vehicle for use tax purposes may not exceed its cost, except as provided in N.J.A.C. 18:24-7.6.

Amended by R.1998 d.288, effective June 1, 1998.
See: 30 N.J.R. 1206(b), 30 N.J.R. 2070(b).

In (b), added an exception relating to provisions of N.J.A.C. 18:24-7.6.

18:24-7.8 Sales of motor vehicles specifically exempted

(a) Any sale of a motor vehicle to any of the following shall not be subject to the sales and use tax:

1. The State of New Jersey, or any of its agencies, instrumentalities, public authorities, public corporations or political subdivisions;
2. The United States of America, and any of its agencies and instrumentalities, insofar as it is immune from taxation;
3. The United Nations or any international organization of which the United States of America is a member;
4. Those organizations described in subsection 9(b)(1) of the Sales and Use Tax Act which have obtained and hold an exempt organization permit as provided in said Act; provided, however, that such vehicle is used directly in pursuit of the purposes of the exempt organization.

(b) Any sale of a motor vehicle to a nonresident of this State is not subject to tax provided such nonresident, at the time of delivery, has no permanent place of abode in this State, is not engaged in carrying on in this State any employment, trade, business or profession in which the motor vehicle will be used in this State, and furnishes to the seller, prior to delivery, proof supporting his claim from exemption. For the purposes of this subsection:

1. Any person who maintains a place of abode in New Jersey is a resident individual. A place of abode is a dwelling place maintained by a person, or by another for him, whether or not owned by such person, other than a temporary or transient basis. The dwelling may be a house, apartment or flat, a room, including a room in a hotel, motel, boarding house or club, or at a residence hall operated by an educational or charitable institution, barracks, billets or other housing provided by the Armed Forces of the United States, or a trailer, mobile home, house boat or any other premises.
2. Any corporation incorporated under the laws of New Jersey, and any corporation, association, partnership or other entity doing business in New Jersey or maintaining a place of business in the State, or operating a hotel,

motel, place of amusement or social or athletic club in the State is a resident.

3. Any person, corporation or other entity engaged in carrying on in New Jersey any employment, trade, business or profession is deemed a resident of New Jersey with respect to the use of a motor vehicle in such employment, trade, business or profession in the State.

4. (Reserved)

5. Any person serving in the Armed Forces of the United States whose home of record is a state other than the State of New Jersey is a resident of this State whether or not his place of abode is located on or off a military reservation and otherwise within the territorial limits of New Jersey.

6. Any person serving in the Armed Forces of the United States whose home of record is the State of New Jersey is a resident of this State whether his place of abode is located on or off a military reservation situated in New Jersey or another state of the United States or a foreign nation.

(c) Any sale of a motor vehicle to be used exclusively for rental for a period of 28 days or less is purchased for resale and is not subject to tax at the time of purchase.

(d) The renting, leasing, licensing or interchanging of trucks, tractors, trailers, or semitrailers by persons not engaged in a regular trade or business offering such renting, leasing, licensing or interchanging to the public; provided, however, that such renting, leasing or interchanging is carried on with persons engaged in a regular trade or business involving carriage of freight by such vehicles is exempt from tax.

(e) For purposes of subsection (d) of this section, "carriage of freight" means property transported by a common or public carrier, such as regular trucking companies, and does not include the type of business utilizing rented or leased vehicles to transport its own goods. For example, a vendor of welding supplies leases trucks from a person not engaged in the regular trade or business of leasing such vehicles to the public. The trucks are used to transport to the vendor's customers its own goods. The exemption from tax does not apply since the vendor is not engaged in the carriage of freight, unless the trucks qualify for exemption under subsection 8.43 of the Sales and Use Tax Act (see N.J.A.C. 18:24-7.18).

As amended, R.1977 d.484, effective December 29, 1977.

See: 9 N.J.R. 594(a), 10 N.J.R. 81(a).

As amended, R.1979 d.90, effective March 8, 1979.

See: 11 N.J.R. 104(a), 11 N.J.R. 210(e).

Amended by R.1987 d.474, effective November 16, 1987.

See: 19 N.J.R. 1181(b), 19 N.J.R. 2201(b).

(b)4 repealed.

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

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

Case Notes

Taxpayer, who maintained "summer home" in state and returned every year, was "resident" of state and was not exempt from sales tax on purchase of automobile. *Furmato v. State*, Dept. of Treasury, Div. of Taxation, 16 N.J.Tax 10 (1996).

18:24-7.9 Transfers statutorily excluded from tax

(a) Within the meaning of subsection (e) of section 2 of the Sales and Use Tax Act, the following transfers of motor vehicles are not subject to tax:

1. Transfers of motor vehicles to a corporation, solely in consideration for the issuance of its stock, pursuant to a merger or consolidation effected under the law of New Jersey or any other jurisdiction;

2. Transfers of motor vehicles to a corporation upon its organization in consideration for the issuance of its stock;

3. Transfers of motor vehicles in the distribution of property by a corporation to its stockholders as a liquidating dividend;

4. Transfers of motor vehicles as a contribution of property to a partnership in consideration for a partnership interest therein;

5. Transfers of motor vehicles in the distribution of property by a partnership to its partners in whole or partial liquidation;

6. Transfers of motor vehicles where the purpose of the vendee is to hold the thing transferred as security for the performance of an obligation of the vendor.

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

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

Recodified the former introductory paragraph as (a); and recodified former (a) through (f) as 1 through 6.

18:24-7.10 Procedures for motor vehicle dealers; forms and certificates

(a) New Jersey motor vehicle dealers are required to execute and retain as a part of their records Form ST-10 if a purchaser of a motor vehicle:

1. Is a nonresident of New Jersey; and

2. Has no permanent place of abode in New Jersey; and

3. Is not engaged in carrying on in New Jersey any employment, trade, business or profession in which the motor vehicle will be used in New Jersey; or

4. Certifies that the motor vehicle has been contracted for delivery out-of-State (state must be designated) and the dealer affirms that the vehicle has been delivered to the purchaser in the aforesaid state. In all cases of sale to nonresidents, New Jersey motor vehicle dealers are required to forward a completed copy of Form ST-10 to the New Jersey Division of Taxation.

2. The use tax exemption shall apply to motor vehicles assigned to and used by such full-time automobile salespersons employed by the dealership, regardless of whether or not the salesperson uses the vehicle exclusively for the promotion of the dealership's business. There is no exemption for motor vehicles other than automobiles that are withdrawn from inventory for the use of a full-time salesperson.

(d) In order to be entitled to the exemption provided in (c) above, a dealer shall file together with the quarterly return, a certification wherein the dealer certifies the type, assignment and usage of all company-owned motor vehicles withdrawn from inventory or stock, which certificate shall be on a form prescribed by the Director of the Division of Taxation.

R.1971 d.218, effective December 10, 1971.
See: 4 N.J.R. 13(c), 3 N.J.R. 234(b).
Amended by R.1996 d.216, effective May 6, 1996.
See: 28 N.J.R. 808(a), 28 N.J.R. 2402(a).
Rewrote section.

18:24-7.15 Renting motor vehicles

(a) The total charge for the rental for 28 days or less of a motor vehicle to the customer is subject to the six percent New Jersey sales and use tax pursuant to N.J.S.A. 54:32B-3(a), except as set forth in (b) below.

(b) The charge to the customer which is subject to the sales tax is the total charge to the customer except where nontaxable charges such as registration fees, license fees, insurance and gasoline are separately stated then such charges are not subject to the tax.

New Rule, R.1971 d.157, effective September 2, 1971.
See: 3 N.J.R. 211(a), 3 N.J.R. 162(a).
Amended by R.1979 d.179, effective May 4, 1979.
See: 11 N.J.R. 209(b), 11 N.J.R. 305(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).

18:24-7.16 Issuance and acceptance of resale and exemption certificates

Motor vehicle dealers in issuing or accepting certificates, affidavits, or other documentary evidence as a basis for exemption from any tax imposed by N.J.S.A. 54:32B-1 et seq. are subject to the rules set forth in subchapter 11 of this chapter.

18:24-7.17 Retention of records

(a) In general, motor vehicle dealers are subject to the record keeping requirements set forth in subchapter 2 of this chapter.

(b) All certificates, affidavits, or other documentary evidence accepted in good faith by a motor vehicle dealer as a basis for exemption from any tax imposed by the Sales and Use Tax Act (N.J.S.A. 54:32B-1 et seq.) shall be retained by

said dealer for a period of not less than three years from the date of the use of such certificate as a basis for exemption.

18:24-7.18 Sales, renting or leasing of commercial motor vehicles and vehicles used in combination therewith exempt from tax

(a) Receipts from sales of the following are exempted from the tax imposed under the Sales and Use Tax Act:

1. Sales, renting or leasing of commercial trucks, truck tractors, tractors, trailers, semi-trailers, and vehicles used in combination therewith, as defined in N.J.S.A. 39:1-1, which are properly registered as provided by New Jersey law, pursuant to N.J.S.A. 39:3-6.1, and:

i. Have a gross vehicle weight rating in excess of 26,000 pounds; or

ii. Are operated actively and exclusively for the carriage of interstate freight pursuant to a certificate or permit issued by the Interstate Commerce Commission; or

iii. Are registered pursuant to N.J.S.A. 39:3-24 or N.J.S.A. 39:3-25 and have a gross vehicle weight rating in excess of 18,000 pounds.

2. Repair parts and replacement parts for such vehicles. Parts shall not include lubricants, motor oil or antifreeze.

(b) For the purposes of this section, "gross vehicle weight rating" means the value specified by the manufacturer as the loaded weight of the single or combination vehicle and, if the manufacturer has not specified a value for a towed vehicle, means the value specified for the towing vehicle plus the loaded weight of the towed unit.

(c) For the purposes of this section, "truck" means every motor vehicle designed, used, or maintained primarily for the transportation of property.

(d) For the purposes of this section, "truck tractor" means every motor vehicle designed and used primarily for drawing other vehicles and not so constructed as to carry a load other than a part of the weight of the vehicle and load so drawn.

(e) For the purposes of this section, "trailer" means every vehicle with or without motive power, other than a pole trailer, designed for carrying persons or property and for being drawn by a motor vehicle and so constructed that no part of its weight rests upon the towing vehicle.

(f) For the purposes of this section, "semitrailer" means every vehicle with or without motive power, other than a pole trailer, designed for carrying persons or property and for being drawn by a motor vehicle and so constructed that some part of its weight and that of its load rests upon or is carried by another vehicle.

(g) For the purposes of this section, "vehicle used in combination therewith" means and includes motor-drawn vehicles, such as trailers, semitrailers, or pole trailers.

(h) For the purpose of motor vehicle dealer records indicating why sales tax has not been collected on sales of motor vehicles exempt from tax under this section or repair parts and replacement parts therefor, the dealer is required to receive a properly completed Exempt Use Certificate (Form ST-4) from the purchaser whether such purchaser is or is not registered with the Division of Taxation. When the purchaser is not registered with the Division of Taxation, a Certificate of Authority number is not required. However, an Interstate Commerce Commission identification number or New Jersey registration plate number must be shown on Form ST-4.

(i) Nonconventional type motor vehicles not designated or used primarily for the transportation of property and only incidentally operated or moved over a highway, such as ditch digging apparatus, well-boring apparatus, road and general purpose construction and maintenance machinery, asphalt, spreaders, bituminous mixers, bucket loaders, ditchers, leveling graders, road rollers, earth-moving carryalls, self-propelled cranes, earth-moving equipment, bulldozers, road building machinery, and so forth, vehicles which operate on general registration plates transferable from vehicle to vehicle and which identify the owner rather than the vehicle, are not exempt from sales tax.

(j) Equipment mounted on vehicles exempt from tax under this section is eligible for exemption only if it is an integral part of the basic vehicle, and the basic vehicle would lose its identity should the equipment be removed. If the equipment is not an integral part of the vehicle and can be severed from the vehicle, the equipment is not exempt from tax.

Example 1: Motor vehicle bodies or bodies on vehicles used in combination with exempt vehicles, such as trailers or semitrailers, permanently mounted so that they effectuate the purpose for which the vehicle is intended are exempt from tax.

Example 2: Devices used in or on vehicles for effectuating business purposes, such as shortwave receiving and transmitting of messages, are not considered an integral part of such vehicle and are not exempt from tax.

New Rule, R.1977 d.484, effective December 29, 1977.

See: 9 N.J.R. 594(a), 10 N.J.R. 81(a).

Amended by R.1980 d.197, effective May 6, 1980.

See: 12 N.J.R. 219(b), 12 N.J.R. 355(a).

Repeal and New Rule, R.1993 d.313, effective July 6, 1993.

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

Section was "Sales, renting or leasing of commercial motor vehicles and vehicles used in combination therewith exempt from tax".

Amended by R.1999 d.386, effective November 15, 1999.

See: 31 N.J.R. 1299(a), 31 N.J.R. 3750(a).

In (a)1, substituted "properly registered as provided by New Jersey law, pursuant to N.J.S.A. 39:3-6.1" for "registered in New Jersey" following "which are" in the introductory paragraph.

18:24-7.19 Taxation of manufactured and mobile homes

(a) This section is intended to clarify the taxation of manufactured or mobile homes under the provisions of P.L. 1983, c.400, approved December 22, 1983. This section does not apply to the sale of modular buildings because they are not on a permanent chassis.

1. For the purposes of this section, the following terms shall have the following meanings:

i. "Manufactured or mobile home" means a unit of housing which consists of one or more transportable sections which are substantially constructed off site and, if more than one section, are joined together on site; is built on a permanent chassis; is designed to be used, when connected to utilities, as a dwelling on a permanent or nonpermanent foundation; and is manufactured in accordance with the standards promulgated for a manufactured home pursuant to the "National Manufactured Housing Construction and Safety Standards Act of 1974", Pub. L. 93-383 (42 U.S.C. § 5401, et seq.) and the standards promulgated for a manufactured or mobile home pursuant to the "State Uniform Construction Code Act", P.L. 1975, c.217 (C. 54:27D-119, et seq.).

ii. "Trailer or housetrailer" means a recreational vehicle, travel trailer, camper or other transportable, temporary dwelling unit, with or without its own motor power, designed and constructed for travel and recreational purposes to be installed on a nonpermanent foundation if installation is required.

iii. "Manufacturer's invoice price" means the price charged by the manufacturer to a purchaser for a new manufactured or mobile home, including any amount for which credit is allowed by the manufacturer to the purchaser, the charge for the manufacturer-installed accessories, options, components or other taxable tangible personal property, without any deduction for expenses, early payment discounts or the value of a trade-in.

iv. "Dealer" means any person who sells manufactured and mobile homes, trailers or housetrailer and other tangible personal property in New Jersey in the regular course of business and who is registered as a vendor with the Division of Taxation, whether or not licensed as a motor vehicle dealer with the Division of Motor Vehicles.

v. "New manufactured or mobile home" means only a newly manufactured unit.

vi. "Used manufactured or mobile home" means a unit which has become what is commonly known as "second hand" within the ordinary meaning thereof.

vii. "First sale" means a retail sale as defined by the Sales and Use Tax Act.

(b) On and after December 22, 1983, the first sale of a new manufactured or mobile home is subject to sales tax based upon the manufacturer's invoice price.