

## CHAPTER 24A

## SALES AND USE TAX REVIEW COMMISSION

## Authority

N.J.S.A. 54:32B-42.

## Source and Effective Date

R.2001 d.217, effective July 2, 2001.  
See: 33 N.J.R. 638(a), 33 N.J.R. 2280(b).

## Chapter Expiration Date

Chapter 24A, Sales and Use Tax Review Commission, expires on July 2, 2006.

## Chapter Historical Note

Chapter 24A, Sales and Use Tax Review Commission, was adopted as R.2001 d.217, effective July 2, 2001. See: Source and Effective Date.

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## SUBCHAPTER 1. GENERAL PROVISIONS

## 18:24A-1.1 Purpose and objectives

The Sales and Use Tax Review Commission (the "Commission"), was established by P.L. 1999, c.416, codified at N.J.S.A. 54:32B-37 to 54:32B-43 (the "Act"), for the purpose of reviewing bills introduced in the Legislature which would expand or reduce the base of the Sales and Use Tax, N.J.S.A. 54:32B-1 et seq. The Commission may analyze a bill's fiscal impact, make comments upon or recommendations concerning a bill, and suggest alternatives to the Legislature. By law, the Commission is in but not part of the Department of the Treasury.

## SUBCHAPTER 2. ORGANIZATION AND OPERATION OF THE COMMISSION

## 18:24A-2.1 Organization

(a) The Commission consists of no more than 10 members: the State Treasurer, ex officio, or the State Treasurer's designee, and three other members of the Executive Branch appointed by the Governor; two public members to be appointed by the President of the Senate, no more than one of whom shall be of the same political party; two public members to be appointed by the Speaker of the General Assembly, no more than one of whom shall be of the same political party; and two public members, no more than one of whom shall be of the same political party, to be appointed by the Governor with the advice and consent of the Senate.

(b) The officers of the Commission shall include a Chairman appointed by the Governor from among its public members.

## 18:24A-2.2 Meetings of the Commission

(a) The Chair of the Commission may establish a schedule of regular meetings for the calendar year, setting forth the date, time and location of each meeting, no later than January 10 of such year, and shall make any such schedule available for inspection by the public. The schedule of regular meetings may be revised provided that the notice of such revision is given.

(b) Meetings may be called at any time by the Chair or by any three members of the Commission as the business of the Commission may require.

(c) Emergency meetings may be called by the Chair at anytime.

(d) Notice of any meeting shall be given sufficiently in advance of such meeting to permit the submission of written comments and requests for permission to give oral comments at the meeting, as provided in N.J.A.C. 18:24A-3.1.

(e) Notice of any such meeting can be obtained from the following locations:

i. New Jersey Legislative Calendar ([www.njleg.state.nj.us](http://www.njleg.state.nj.us));

ii. New Jersey Division of Taxation website ([www.state.nj/Treasury/Taxation](http://www.state.nj/Treasury/Taxation)); and

iii. Sales and Use Tax Review Commission Meeting Announcement Bulletin, Legislative Information and Bill Room (BO1) State House Annex Basement (609) 292-4840.

**18:24A-2.3 Quorum; votes**

(a) A majority of the current membership of the Commission shall constitute a quorum at any meeting. Actions may be taken and motions and resolutions may be adopted by the Commission by the affirmative majority vote of those members present and constituting a quorum. Any member may abstain from a vote.

(b) Members need not be physically present to attend and constitute a quorum at a meeting, but may attend by way of telephone conference or other technology whereby each member may be heard by others in attendance and whereby each member may hear the proceedings at the meeting.

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**SUBCHAPTER 3. INFORMATION AND FILINGS****18:24A-3.1 Comment on the work of the Commission**

The Commission shall accept written comments with respect to any bill it is reviewing and shall keep such comments in the record of any action taken by the Commission with respect to such bill provided that any written comment is received 10 days in advance of any meeting called pursuant to N.J.A.C. 18:24A-2.2(a) or (b). Written comments shall be received during or immediately following any emergency meeting.

**18:24A-3.2 Oral comments**

The Commission may hear oral comments on any bill being reviewed by the Commission only upon a written request made in advance of any meeting and in the sole discretion of the Chair of the Commission. At the beginning of a meeting, the Chair may place time restrictions and such restrictions as deemed necessary for the conduct of business on any oral comment.

**18:24A-3.3 Notice of policies**

Notice of the Commission's policies regarding submission of written comments and requests to address the Commission orally shall be included in every notice of a meeting.

**18:24A-3.4 Inquiries and communications to the Commission**

Inquiries or written comments with respect to any bill being reviewed by the Division, and written requests for oral comments may be submitted to Executive Secretary, Sales and Use Tax Review Commission, c/o The Division of Taxation, 50 Barrack Street, PO Box 269, Trenton, New Jersey 08695-0269 or e-mail at [taxation@tax.state.nj.us](mailto:taxation@tax.state.nj.us).

**18:24A-3.5 Reports of the Commission**

The Commission shall report on its activities by December 31 of each year to the Legislature and may issue periodic reports concerning legislation reviewed by the Commission. Copies of any such report may be obtained from the Executive Secretary of the Commission.