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Sales Tax Holiday FAQs

1. What is the Sales Tax Holiday?

The Sales Tax Holiday is a temporary exemption period on certain retail sales of computers, school supplies, and sport or recreational equipment sold to individual purchasers for non-business use.

2. When is the Sales Tax Holiday?

The Sales Tax Holiday will occur from August 27 through September 5 of 2022.

3. What items are eligible for the Sales Tax Holiday?

- Computers, with a sales price of less than \$3,000;
- School art supplies;
- School computer supplies, with a sales price of less than \$1,000;
- School instructional materials;
- School supplies; and
- Sport or recreational equipment sold to individual purchasers for non-business use.

4. Where is a list of items that are eligible for the Sales Tax Holiday?

List of items can be [found here](#).

5. Is there a limit on how many eligible items an individual customer can purchase?

No. There is no limit on how many eligible items an individual customer may purchase during the Sales Tax Holiday.

6. Are sellers required to obtain an exemption certificate from a purchaser for eligible items during the Sales Tax Holiday?

No. Exemption certificates are not required to be obtained by the seller for sales of eligible items during the Sales Tax Holiday.

7. How are coupons and discounts handled during the Sales Tax Holiday?

Sellers may offer store discounts and/or coupons to reduce the sales price of computers with a sales price of \$3,000 or greater, and computer supplies with a sales price of \$1,000 or greater, in order for the items to be eligible for the Sales Tax Holiday. However, any reduction in the price of these items as a result of manufacturer's coupons and rebates will not qualify an item to be eligible for the exemption.

8. Can items that are normally sold together as a single unit be purchased separately?

No. Items that are normally sold together as a single unit cannot be priced separately and sold as individual items in order to be eligible for the exemption.

9. How are rain checks handled during the Sales Tax Holiday?

Items purchased during the Sales Tax Holiday using a rain check are eligible for the exemption only if the rain check is redeemed during the exemption period. If it is redeemed after the Sales Tax Holiday, the purchase is taxable.

10. How are exchanges or returns handled during the Sales Tax Holiday?

If a customer buys an eligible item during the Sales Tax Holiday and later exchanges it for the same item in a different size or color, the seller should not charge Sales Tax even if the exchange is made after the exemption period.

If a customer buys an eligible item during the Sales Tax Holiday and returns the item after the exemption period for credit on the purchase of a different item, the seller must charge Sales Tax on the sale of the newly purchased item, even if it would have been eligible for the exemption during the Sales Tax Holiday.

If a customer buys an item before the Sales Tax Holiday, but returns the item during the exemption period and receives credit on the purchase of a different eligible item, no Sales Tax is due on the sale of the new item. The seller should credit the customer for the Sales Tax paid on the item being returned.

11. If a customer purchases a computer during the Sales Tax Holiday that exceeds the price threshold, will it be exempt on the first \$3,000 of that purchase?

No. If a customer purchases a computer during the Sales Tax Holiday that exceeds the price threshold, then the computer does not qualify for the exemption and the Sales Tax will be charged on the entire sales price.

12. How are delivery charges treated during the Sales Tax Holiday?

Delivery charges, including shipping and handling, are considered part of the sales price of an eligible item and thus are not subject to tax. If all items



in a shipment are eligible items, the delivery charge is not taxable. If the shipment includes eligible items and taxable items, the seller must charge tax on the portion of the delivery charges allocated to the taxable items in the shipment. The seller may either allocate the delivery charges by using a percentage of the total sales price of the taxable items compared to the total sales price of all items in the shipment, or by using a percentage of the total weight of the taxable items compared to the total weight of all items in the shipment.

13. How are order acceptance dates and back orders treated during the Sales Tax Holiday?

For the purposes of the Sales Tax Holiday, an eligible item is exempt if the customer orders and pays for the item and the seller accepts the order during the exemption period. The seller accepts an order when the seller has taken action to fill the order for immediate shipment. An order is for immediate shipment despite the shipment being delayed because of the seller's backlog of orders, unavailability of an item, or back order. However, if the customer requests delayed shipment, then the order is not for immediate shipment.

14. What if the seller and purchaser are located in two different time zones?

When the seller and the purchaser are located in two different time zones, the time zone of the seller's location determines the time period of the Sales Tax Holiday.

15. What if a customer is charged Sales Tax on an exempt item during the Sales Tax Holiday, can they request a refund?

Yes, if New Jersey Sales Tax was incorrectly charged and collected by the seller, the customer can request a refund of the Sales Tax paid directly from the seller.

If the customer is unable to recover the tax from the seller, they can request a refund from the Division of Taxation. The customer must file a Claim for Refund ([Form A-3730](#)) within four years from the date of the payment of the Sales Tax. In addition, they must provide an explanation and submit supporting documentation to substantiate the claim. Documentation includes items such as copies of invoices, receipts, and proof of tax paid.



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