

**CHAPTER 35**  
**COLLECTION OF PROMOTION TAXES**

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**SUBCHAPTER 1. POTATO PROMOTION**

**Authority**

Unless otherwise expressly noted, all provisions of this Subchapter 1 of Chapter 35 were adopted pursuant to authority delegated at N.J.S.A. 54:47B-1 et seq.

**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.

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**SUBCHAPTER 2. POULTRY PRODUCTS PROMOTION**

**Authority**

Unless otherwise expressly noted, all provisions of this Subchapter 2 of Chapter 35 were adopted pursuant to authority delegated at N.J.S.A. 54:47A-2.

**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".