NEW JERSEY SALES TAX

Shopper's Guide
FOR GROCERY, DRUG AND HOUSEHOLD ITEMS

New Jersey Division of Taxation
John R. Baldwin, Director
May, 1989
NEW JERSEY DIVISION OF TAXATION
REGIONAL OFFICES

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11 Ormond Ave.
Cherry Hill, NJ 08002

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Suite C
Sea Girt, NJ 08750

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Fair Lawn, NJ 07410

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Newark, NJ 07102

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3635 Quakerbridge Rd.
Trenton, NJ 08646

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1915-A New Rd.
Northfield, NJ 08225

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Randolph Office
121 Center Grove Rd.
Randolph, NJ 07869

Turnersville Office
390 Hurffville-Cross Keys Rd.
Center Square Shopping Center
Suite 15
Sewell, NJ 08080

For forms or information please visit one of our Regional Offices or call (609) 292-6400 or Toll Free 1-(800) 323-4400.

write to us:
Taxpayer Services
New Jersey Division of Taxation
50 Barrack St. CN-269
Trenton, NJ 08646-0269
Sales of food and beverages for preparation and consumption off-the-premises are exempt from sales tax. Sales of candy, confectionery, carbonated soft drinks and beverages (whether or not sold in liquid form) are taxable regardless where they are consumed. Alcoholic beverages are subject to the Alcoholic Beverage Tax; they are not subject to sales tax.

Sales of household soaps, soap products, detergents, household cleaners or cleaning agents for household use and disposable household paper products, including towels, napkins, toilet tissues, facial tissues, diapers, paper plates and cups, are exempt from tax. This exemption does not apply to the sale or any use of detergents, cleaning agents and soaps and disposable paper products for industrial, commercial or other business purposes or for the use of any person consuming them in a capacity related to these purposes.

Also exempt from tax are all sales of over-the-counter drugs recommended and generally sold for the relief of pain, ailments, distresses or disorders of the human body.

The following is a list of items commonly found in a retail store and the tax status of each item.

<table>
<thead>
<tr>
<th>Item</th>
<th>Tax Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>Acne Products</td>
<td>Exempt</td>
</tr>
<tr>
<td>Air Fresheners</td>
<td>Taxable</td>
</tr>
<tr>
<td>Alcohol, Rubbing</td>
<td>Exempt</td>
</tr>
<tr>
<td>Allergy Relief Products</td>
<td>Exempt</td>
</tr>
<tr>
<td>Aluminum Foil</td>
<td>Taxable</td>
</tr>
<tr>
<td>Ammonia</td>
<td>Exempt</td>
</tr>
<tr>
<td>Analgesics</td>
<td>Exempt</td>
</tr>
<tr>
<td>Anesthetics</td>
<td>Exempt</td>
</tr>
<tr>
<td>Anorectal Products</td>
<td>Exempt</td>
</tr>
<tr>
<td>Anorexics</td>
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<tr>
<td>Antacids</td>
<td>Exempt</td>
</tr>
<tr>
<td>Antibiotics</td>
<td>Exempt</td>
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<tr>
<td>Antiemetics</td>
<td>Exempt</td>
</tr>
<tr>
<td>Antifungals</td>
<td>Exempt</td>
</tr>
<tr>
<td>Antihistamines</td>
<td>Exempt</td>
</tr>
<tr>
<td>Antimicrobials</td>
<td>Exempt</td>
</tr>
<tr>
<td>Antinauseants</td>
<td>Exempt</td>
</tr>
<tr>
<td>Antiperspirants</td>
<td>Taxable</td>
</tr>
<tr>
<td>Antipsoriasis</td>
<td>Exempt</td>
</tr>
<tr>
<td>Antiseborrhea</td>
<td>Exempt</td>
</tr>
<tr>
<td>Antiseptics</td>
<td>Exempt</td>
</tr>
<tr>
<td>Appetite Suppressants</td>
<td>Taxable</td>
</tr>
<tr>
<td>Arthritis Relievers</td>
<td>Exempt</td>
</tr>
<tr>
<td>Artificial Tears</td>
<td>Exempt</td>
</tr>
</tbody>
</table>
Aspirins & Combinations ............... Exempt
Asthma Preparations ............... Exempt
Athlete's Foot Treatments ............... Exempt
Baby Food ................................ Exempt
Baby Formulas ................................ Exempt
Baby Lotions ................................ Taxable
Baby Pants ................................ Exempt
Baby Powder ................................ Taxable
Baby Shampoos ................................ Exempt
Bags—Plastic, Cloth ............... Taxable
Bags—Paper ................................ Exempt
Baked Goods ................................ Exempt
Baking Cups—Paper ............... Exempt
Baking Powder ................................ Exempt
Baking Soda ................................ Exempt
Bandages ................................ Taxable
Band Aids ................................ Taxable
Bath Beads, Oils, Sachets ............... Taxable
Bathing Caps ................................ Exempt
Bathroom Cleaners ......................... Exempt
Batteries ................................ Taxable
Bed Pans ................................ Taxable
Bee Sting Relievers ......................... Exempt
Beverages:
    —Chocolate Drinks—
        Noncarbonated ............... Exempt
    —Fruit Drinks—
        Noncarbonated ............... Exempt
        Mixes (quinine water, etc.) .... Taxable
    —Sodas ................................ Taxable
    —All Carbonated Drinks .... Taxable
Bibs ................................ Exempt
Birth Control Preparations ............... Taxable
Biscuits, Sweet Crackers .......... Exempt
Bitters ................................ Exempt
Bleach—Liquid, Dry ............... Exempt
Bluing, Laundry ......................... Exempt
Books (except certain text books
    approved by State) ............... Taxable
Braces—Ankle, Knee ................. Exempt
Bread and Rolls ......................... Exempt
Breast Cream ................................ Taxable
Breast Pump ................................ Taxable
Breath Freshener ......................... Taxable
Bubble Bath ................................ Exempt
Cake Mixes ................................ Exempt
Camera Lens/Eyeglass Cleaner
    Tissues ................................ Taxable
Candy ................................ Taxable
Canker Sore Preparations .......... Exempt
Canned Goods:
—Fruits .................................. Exempt
—Meats (except pet foods) .... Exempt
—Milk ........................................ Exempt
—Vegetables ............................ Exempt
Car Wash and Wax ................. Taxable
Carpet Cleaners ...................... Exempt
Carpet Deodorizers ................ Taxable
Castor Oil .............................. Exempt
Cereals ..................................... Exempt
Charcoal, Charcoal Briquets ..... Exempt
Cheese ....................................... Exempt
Cheese Spreads ........................ Exempt
Chemical Cold Pack ............... Taxable
Chewing Tobacco .................... Taxable
Chips—Potato, Corn, etc. ....... Exempt
Chips—Chocolate, Butterscotch, etc.
     (for use in baking) .............. Exempt
Christmas Tree Skirts—Paper .. Taxable
Cigarette Filters .................... Taxable
Cigarette Papers .................... Taxable
Cigarettes ............................... Exempt
Cigars ....................................... Taxable
Cleaning Liquids, Powders ...... Exempt
Cleansers ................................ Exempt
Clothes Lines .......................... Taxable
Clothes Pins ............................ Taxable
Clothing Items ........................ Exempt
Coal Tar ................................ Exempt
Coal Tar and Sulphur ............. Exempt
Cocktail Onions, Olives .......... Exempt
Cocktail Sauces ...................... Exempt
Cod Liver Oil ......................... Exempt
Coffee (packaged) ................ Exempt
Coffee Filters—Paper ............. Exempt
Coffee Pot Cleaners ............... Exempt
Cold Pack, Chemical
     ("Ice Pack") ......................... Taxable
Cold Preparations/Remedies .... Exempt
Cold Sore Preparations .......... Exempt
Combs .................................... Taxable
Condiments (catsup, mustard, etc.) ................................ Exempt
Conditioning Rinse ................ Taxable
Confections (Cracker jacks, etc.) ................................ Taxable
Constipation Products ............ Exempt
<table>
<thead>
<tr>
<th>Product Category</th>
<th>Tax Status</th>
</tr>
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<tbody>
<tr>
<td>Contact Lens Care Products</td>
<td>Taxable</td>
</tr>
<tr>
<td>Contact Lens Cleaner,</td>
<td></td>
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<tr>
<td>Solution</td>
<td>Taxable</td>
</tr>
<tr>
<td>Contraceptives</td>
<td>Taxable</td>
</tr>
<tr>
<td>Corn &amp; Callus Removers</td>
<td>Exempt</td>
</tr>
<tr>
<td>Corn &amp; Callus Pads:</td>
<td></td>
</tr>
<tr>
<td>- Medicated</td>
<td>Exempt</td>
</tr>
<tr>
<td>- Regular</td>
<td>Taxable</td>
</tr>
<tr>
<td>Cosmetics</td>
<td>Taxable</td>
</tr>
<tr>
<td>Cottonballs</td>
<td>Taxable</td>
</tr>
<tr>
<td>Cough Preparations</td>
<td>Exempt</td>
</tr>
<tr>
<td>Cream, Milk, Half &amp; Half</td>
<td>Exempt</td>
</tr>
<tr>
<td>Creams/Lotions</td>
<td>Taxable</td>
</tr>
<tr>
<td>Crepe Paper</td>
<td>Taxable</td>
</tr>
<tr>
<td>Crutches</td>
<td>Exempt</td>
</tr>
<tr>
<td>Cups:</td>
<td></td>
</tr>
<tr>
<td>- Paper</td>
<td>Exempt</td>
</tr>
<tr>
<td>- Plastic, Foam</td>
<td>Taxable</td>
</tr>
<tr>
<td>Cuticle Remover</td>
<td>Taxable</td>
</tr>
<tr>
<td>Dandruff &amp; Seborrhea</td>
<td></td>
</tr>
<tr>
<td>Preparations</td>
<td>Exempt</td>
</tr>
<tr>
<td>Decongestants</td>
<td>Exempt</td>
</tr>
<tr>
<td>Decorations—Paper</td>
<td>Taxable</td>
</tr>
<tr>
<td>Dental Floss</td>
<td>Taxable</td>
</tr>
<tr>
<td>Denture Adhesives,</td>
<td></td>
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<tr>
<td>Preparations</td>
<td>Taxable</td>
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<tr>
<td>Deodorants, Antiperspirants</td>
<td>Taxable</td>
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<tr>
<td>Deodorizers, Room</td>
<td>Taxable</td>
</tr>
<tr>
<td>Depilatories</td>
<td>Taxable</td>
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<tr>
<td>Dermatologicals</td>
<td>Exempt</td>
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<tr>
<td>Detergents</td>
<td>Exempt</td>
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<tr>
<td>Diabetic Testing Items</td>
<td>Exempt</td>
</tr>
<tr>
<td>Diaper Liners</td>
<td>Exempt</td>
</tr>
<tr>
<td>Diapers (including disposable diapers)</td>
<td>Exempt</td>
</tr>
<tr>
<td>Diarrhea Aids</td>
<td>Exempt</td>
</tr>
<tr>
<td>Diet Aids</td>
<td>Taxable</td>
</tr>
<tr>
<td>Diet Candy</td>
<td>Taxable</td>
</tr>
<tr>
<td>Diet Foods, Supplements</td>
<td>Exempt</td>
</tr>
<tr>
<td>Digestive Aids</td>
<td>Exempt</td>
</tr>
<tr>
<td>Dinnerware—Plastic</td>
<td>Taxable</td>
</tr>
<tr>
<td>Dips (cheese, onion, etc.)</td>
<td>Exempt</td>
</tr>
<tr>
<td>Dish Detergents</td>
<td>Exempt</td>
</tr>
<tr>
<td>Disinfectants</td>
<td>Exempt</td>
</tr>
<tr>
<td>Diuretics</td>
<td>Exempt</td>
</tr>
<tr>
<td>Doilies—Paper</td>
<td>Taxable</td>
</tr>
<tr>
<td>Douches:</td>
<td></td>
</tr>
<tr>
<td>- Antiseptic, Anti-infectious</td>
<td>Exempt</td>
</tr>
<tr>
<td>- Cleansing, Deodorizing</td>
<td>Taxable</td>
</tr>
</tbody>
</table>
Drain Openers/Cleaners ...................... Exempt
Drawer Liners .................................. Taxable
Dyes ............................................. Taxable
Ear Preparations, Ache Aids .............. Exempt
Ear Syringe ...................................... Taxable
Eczema Preparations ......................... Exempt
Eggs (fresh, dried) ............................ Exempt
Electrical Supplies ......................... Taxable
Epsom Salt ....................................... Exempt
Expectorants .................................... Exempt
Eyeglass Cleaner Tissues .................... Taxable
Eye Preparations ............................... Exempt
Fabric Softeners ......................... Taxable
Facial Cleansing Pads—Paper ................ Exempt
Feminine Napkins, Tampons .............. Exempt
Fever Blister Aids .............................. Exempt
Fiberglass Cleaner .............................. Exempt
Film, Film Processing ......................... Taxable
First Aid Kits .................................... Taxable
First Aid Products:
   —Bandages .................................. Taxable
   —Healing Agents, Cleaners, etc. .......... Exempt
Flatware ......................................... Taxable
Floor Cleaners/Polishes* .................... Exempt
Floor Finishes (Wax) ......................... Taxable
Floor Wax Remover .............................. Exempt
Food Coloring ................................... Exempt
Food Supplements ............................. Exempt
Food Wraps:
   —Aluminium Foil .......................... Taxable
   —Paper Freezer Wrap .................... Exempt
   —Plastic Wrap ............................ Taxable
   —Waxed Paper ................................ Exempt
Foot Care Preparations ..................... Exempt
Foot Deodorizer ................................ Taxable
Formica Cleaners/Polishes* ................ Exempt
Fountain Syringe ............................... Taxable
Freezer Storage Bags—Plastics ............. Taxable
Froth Inducers (like “Frothee”) .......... Taxable
Frozen Foods .................................. Exempt
Fruit .............................................. Exempt
Fuels:
   —Charcoal .................................. Exempt
   —Charcoal Lighter .......................... Exempt
   —Cigarette Lighter Fluid .................. Exempt
Fungicides ....................................... Exempt
Furniture Polishes/Cleansers* ............. Exempt

*Products that only polish are taxable.
Fuses .......................... Taxable
Garbage Pails .................. Taxable
Garden Supplies ................ Taxable
Gelatin and Gelatin Desserts ... Exempt
Gift Wrap, Bows, Boxes, Tags ... Taxable
Glass Cleaners ................. Exempt
Gloves .......................... Exempt
Greeting Cards .................. Taxable
Grenadine ........................ Exempt
Grip Tape ........................ Taxable
Guest Towels—Paper .......... Exempt
Hair Brushes, Combs .......... Taxable
Hair Conditioners ............ Taxable
Hair Curler Papers .......... Taxable
Hair Rinses ........................ Taxable
Hair Shampoos ................. Exempt
Hand Cleaners .................. Exempt
Hand Lotions ..................... Taxable
Hardware ........................ Taxable
Hay Fever Aids ................ Exempt
Headache Relief Aids .......... Exempt
Hemorrhoid Treatments ....... Exempt
Hosiery, all types ............ Exempt
Hypodermic Syringes & Needles .................................. Exempt
Ice ............................... Exempt
Ice Buckets, Ice Chests .... Taxable
Ice Cream (except individual serving) ................. Exempt
Ice Cream Toppings .......... Taxable
Ingrown Nail Preparations .... Exempt
Insect Bite & Sting
Preparations ........................ Exempt
Insecticides, Repellents .... Taxable
Instant Cocoa, Coffee, Tea .... Exempt
Insulin .............................. Exempt
Iodine, Tincture of ........... Exempt
Itch, Rash Relievers .......... Exempt
Jams and Jellies .............. Exempt
Jewelry Cleaner ............... Taxable
Juices—Noncarbonated ......... Exempt
Keys ................................. Taxable
Laundry Soaps and Detergents Exempt
Lawn Bags—Cloth & Plastic .... Taxable
Laxatives ........................ Exempt
Leather Cleaners (saddle soap) ......................... Exempt
Leavening Agents ................. Exempt
Lice Treatments (for humans) ... Exempt
Light Bulbs ........................................ Taxable
Lighter Fluid ................................. Exempt
Liners (garbage can, shelf, etc.) ........................................ Taxable
Lint Remover Refills ...................... Taxable
Lip Balms ......................................... Exempt
Litter Box Liners ................................. Taxable
Lotions, Cleansing ...................... Taxable
Lotions, Moisturizing ................... Taxable
Lunch Bags:
—Paper ........................................ Exempt
—Plastic ........................................ Taxable
Lye ................................................ Exempt
Magazines (qualified periodicals) .................. Exempt
Make-up Remover ......................... Taxable
Maraschino Cherries ......................... Exempt
Marshmallow Fluff ................................ Exempt
Marshmallows ................................ Taxable
Matches ........................................ Taxable
Meats ........................................ Exempt
Menstrual Cramp Relievers ........ Exempt
Metal Cleaner/Polishes* .................. Exempt
Mildew Remover ............................... Exempt
Milk (fresh, dried) .......................... Exempt
Mineral Oil ...................................... Exempt
Mixes for Soups ................................ Exempt
Mixes (dry or liquid, for alcoholic beverages) .................... Taxable
Mops, Mop Handles ........................ Taxable
Motion Sickness Remedies ........ Exempt
Mouthwash .................................... Taxable
Muscle Ache Relievers ................. Exempt
Nail Biting Deterrents .................... Taxable
Nail Polish Remover ....................... Taxable
Napkins, Table-Paper ..................... Exempt
Nasal Sprays, Decongestants .......... Exempt
Newspapers, Periodicals ................. Exempt
Nursing Bottles, Nipples,
Funnels ........................................ Taxable
Nursing Pads, Paper ......................... Exempt
Nuts (without confection) ............... Exempt
Oil—Cooking, Salad ....................... Exempt
Ophthalmics ................................ Exempt
Oral Pain Relievers ......................... Exempt
Orthopedic Devices ......................... Exempt
Oven Cleaners ................................ Exempt
Oven Cooking Bags—Plastic .... Taxable
Paint Remover ................................ Taxable

*Products that only polish are taxable.
Paperback Books ......................... Taxable
Paper Bags .......................... Exempt
Paper Freezer Wrap .................. Exempt
Paper Goods (plates, towels, etc.) .................. Exempt
Peroxide, Hydrogen .................. Exempt
Pet Foods .......................... Taxable
Pet Shampoo ......................... Taxable
Pet Supplies ........................ Taxable
Petroleum Jelly ...................... Taxable
Pickles .............................. Exempt
Pies, Pie Crusts ...................... Exempt
Place Mats—Paper ................... Exempt
Plants ............................... Taxable
Plastic Items ........................ Taxable
Poison Ivy & Oak Preparations ..... Exempt
Polishing Cloths and Mitts ......... Taxable
Popcorn—(packaged without confection) .................. Exempt
Pregnancy Testing Kits ............. Taxable
Pre-Soaks, Laundry .................. Exempt
Preserves ........................... Exempt
Pretzels .............................. Exempt
Prosthetic Aids ....................... Exempt
Puddings ............................ Exempt
Resuscitators ........................ Exempt
Rubber Gloves ....................... Exempt
Rug Cleaners/Shampoo ............... Exempt
Rug Deodorizers ...................... Exempt
Salads (potato salad, cole slaw, etc.) .................. Exempt
Saliva Substitutes ................... Exempt
Salt and Salt Substitutes .......... Exempt
Sandwich Bags:
  —Paper ............................ Exempt
  —Plastic .......................... Taxable
Sanitary Napkins, Tampons ....... Exempt
Scouring Pads:
  —With Soaps ........................ Exempt
  —Without Soaps .................... Taxable
Seeds (flower or vegetable) ....... Taxable
Shampoos (except pet) ............... Exempt
Shaving Cream ....................... Taxable
Shelf Liners ........................ Taxable
Shoe Inserts ........................ Taxable
Shoe Polish ........................ Taxable
Sinus Relievers ...................... Exempt
Skin Bleaches ....................... Taxable
Skin Lotions/Creams ................. Taxable
Skin Irritation Relievers  Exempt
Sleep Aids  Exempt
Snuff  Taxable
Soap  Exempt
Soap Pads  Exempt
Soups, Soup Mixes  Exempt
Spaghetti  Exempt
Spices  Exempt
Spring Water  Exempt
Stain/Spot Remover  Exempt
Starch:
  —Corn  Exempt
  —Laundry  Taxable
Static Remover  Taxable
Steel Wool:
  —With Soap  Exempt
  —Without Soap  Taxable
Stimulants  Taxable
Stirrers (wood, plastic)  Taxable
Straws:
  —Paper  Exempt
  —Plastic  Taxable
Styptic Pencils  Taxable
Sugar and Sugar Substitutes  Exempt
Sulfur & Salicylic Acid  Exempt
Sunburn Relief Products  Exempt
Sunscreens  Taxable
Sunglasses  Taxable
Sundae Topping  Taxable
Surgical Adhesive  Taxable
Table Covers:
  —Paper  Exempt
  —Plastic  Taxable
Tampons (and like products)  Exempt
Tape  Taxable
Tea (all forms)  Exempt
Teething Lotions  Exempt
Tenderizers  Exempt
Tile Cleaners  Exempt
Tissue (facial & toilet)  Exempt
Tobacco (except cigarettes)  Taxable
Toilet Bowl Cleaners  Exempt
Toilet Bowl Deodorizer  Taxable
Tooth Ache Reliever  Exempt
Tooth Desensitizers  Exempt
Tooth Polish  Taxable
Toothpaste  Taxable
Toothpicks  Taxable
Towels:
  —Cloth  Taxable
  —Paper  Exempt
Towelettes . Exempt
Trashbags/Liners—Plastic . Taxable
Tri-Sodium Phosphate (TSP) . Exempt
Underpads, Disposable—Paper . Exempt
Upholstery Cleaners . Exempt
Upset Stomach Relief . Exempt
Vacuum Cleaner Bags:
  —Cloth, Plastic . Taxable
  —Paper . Exempt
Vegetables . Exempt
Vitamins . Exempt
Wart Removers . Exempt
Water . Exempt
Water Conditioners . Taxable
Water Pills . Exempt
Water Spot Preventer . Taxable
Water Repellent . Taxable
Wax . Taxable
Waxed Paper . Exempt
Weight Control Preparations . Taxable
Wheelchairs . Exempt
Whipped Cream . Exempt
Whiteners, Laundry . Exempt
Window Cleaning Liquids . Exempt
Windshield Washer Solution . Taxable
Witch Hazel . Exempt
Wipes:
  —Handi-Wipes (rayon) . Taxable
Wood, Paneling Scratch Cover . Taxable
Wool Washes . Exempt
Wrapping Supplies . Taxable
Wraps:
  —Foil, Plastic . Taxable
  —Paper . Exempt
The following guidelines are applicable to retail sale transactions in New Jersey involving the use of coupons:

Where a vendor issues a coupon entitling a purchaser to a discounted price on the item purchased or a free or reduced price on an additional item, and the vendor receives no reimbursement, the sales tax is due from the purchaser on only the discounted price which is the actual receipt.

**Example 1:** A store issues a coupon entitling the holder to purchase a product for 10¢ less than the regular sales price. The retailer would bill as follows:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regular price</td>
<td>60¢</td>
</tr>
<tr>
<td>Store coupon</td>
<td>10¢</td>
</tr>
<tr>
<td>Taxable receipt</td>
<td>50¢</td>
</tr>
<tr>
<td>Sales tax at 6% rate</td>
<td>03¢</td>
</tr>
<tr>
<td>Amount due from purchaser</td>
<td>53¢</td>
</tr>
</tbody>
</table>

Where a store issues a coupon, entitling a purchaser to pay a reduced price on an item purchased, and the vendor is reimbursed by a manufacturer, distributor, or other third party, the tax is due on the full regular price of the item. The receipt is composed of the amount paid and the amount of the coupon value.

Where a manufacturer issues a coupon entitling a purchaser to pay a reduced price on an item purchased, the tax is due on the full regular price of the item. The receipt is composed of the amount paid and the amount of the coupon value. The coupon value reflects a payment or reimbursement by another party to the vendor.

**Example 2:** A manufacturer issues a coupon entitling the holder to purchase an item from a retailer for 10¢ less than the regular purchase price. The retailer would bill as follows:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regular price</td>
<td>60¢</td>
</tr>
<tr>
<td>Sales tax at 6% rate</td>
<td>04¢</td>
</tr>
<tr>
<td>Manufacturer coupon</td>
<td>10¢</td>
</tr>
<tr>
<td>Amount due from purchaser</td>
<td>54¢</td>
</tr>
</tbody>
</table>

Where a manufacturer or a vendor issues a coupon involving a reimbursement but does not disclose that fact to the purchaser on the coupon or in an accompanying advertisement, the vendor will collect from the purchaser only the tax due on the reduced price, but will be required to pay the tax applicable to the entire receipt, i.e. the amount of the price paid and the reimbursement received from the manufacturer.
TAXABILITY OF CLOTHING

Sales of articles of clothing and footwear for human use are exempt from New Jersey sales tax. Exceptions to this rule include articles made of fur and certain athletic equipment.

The definition of clothing includes footwear, all inner and outerwear, headwear, gloves and mittens, neckwear and hosiery normally worn on the human body, including baby receiving blankets, bunting, diapers, diaper inserts and baby pants.

Special and safety occupational clothing and equipment worn on the person and necessary for the daily work of the user are considered clothing and footwear under the above definition and are exempt.

NONTAXABLE CLOTHING AND FOOTWEAR

- Aprons (household and shop)
- Bathing Suits
- Beach Capes and Coats
- Belts and Suspenders
- Bibs
- Bowling Shirts (if suitable for ordinary streetwear)
- Bridal Apparel and Accessories
- Camp Clothes
- Coats and Wraps (for either evening or daytime wear)
- Corset Laces
- Children's Costumes
- Crib Blankets and Receiving Blankets
- Dress Shields
- Dresses (including evening wear)
- Garters and Garter Belts
- Girdles
- Gloves (except for use in sports)
- Hairbows
- Head Scarfs
- Headwear and Millinery (all types)
- Hosiery and Peds
- Leotards and Tights
- Men's Formal Wear
- Neckwear
- Overshoes
- Rainwear
- Rubber Gloves (for home or work use)
- Safety Clothing (normally worn in hazardous occupations)
- Scout Uniforms
- Shoe Laces
- Shoes (including safety shoes, sneakers and tennis shoes)
- Socks
- Underwear
- Work Clothes, Work Uniforms
ATHLETIC GOODS

Athletic equipment that is worn only in conjunction with a particular sport is subject to sales tax. This includes, but is not limited to:
- Baseball and Hockey Gloves
- Bowling Shoes
- Fishing Boots (waders)
- Golf Shoes
- Helmets (sport)
- Protective Masks
- Shin Guards and Padding
- Skin Diving Suits
- Track Shoes and Cleats

Athletic articles which can be adapted for general use are exempt from tax. These include such items as:
- Athletic Supporters
- Children’s Baseball Uniforms
- Children’s Football Uniforms
- Girls’ and Boys’ Gym Suits
- Hooded Shirts
- Knitted Caps or Hats
- 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)
- Pullovers, Turtle Neck and Other Sweaters
- Jogging or Running Suits

FUR GARMENTS

Garments or articles such as coats, stoles, jackets, capes, collars, muffns and hats made essentially of fur are subject to sales tax. Any article of clothing made from fur and other materials is subject to tax if more than one-half the value of the article is attributable to the fur part.

The word “fur” means natural or dressed animal hair on the hide or pelt. It does not include woolens or other fabrics made from animal hair.

- Rabbit fur dyed to resemble mink is “fur”;
- Sheepskin with wool or hair attached is “fur”;
- Woven materials made of animal hair or wool (such as angora or alpaca) are not “fur”; and,
- Cloth printed with a leopard pattern is not “fur”.

ACCESSORIES

Accessories are not considered clothing and footwear, and are taxable. Some of these are:
- Hairclips
- Hairnets and Barrettes
YARD GOODS, YARNS AND SEWING ACCESSORIES

Common wearing apparel materials intended to be used in making clothes are nontaxable. These materials include:

- Buttons
- Fabrics
- Knitting Yarns
- Thread
- Zippers

Note: If these items are used on other than wearing apparel, they are subject to sales tax.

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TAXABILITY OF FOOD SOLD IN SNACK BARS

Sales tax is imposed on the sale of food and beverages “in all instances where the sale is for consumption on the premises where sold.” This includes not only prepared food, but also unprepared, prepackaged food, such as Tasty Kakes and potato chips.

Food that is prepared by the vendor on the premises, but is taken and consumed off the premises (take-out order), is also taxable. When a retail store operates a snack bar, all food and beverages sold are taxable. Prepackaged, unprepared food sold by a snack bar that is purchased and consumed off the premises is still taxable because the food was intended for consumption on the premises.

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TAXABILITY OF NEWSPAPERS AND BOOKS

Sales of newspapers, magazines and periodicals are specifically exempt from sales tax. The sale of books, both hard and softback, is taxable with one exception—sales of the Bible or similar Sacred Scripture of a bona fide church or religious denomination are exempt from tax.
TAXPAYER SERVICES

If you have some unanswered questions about anything in this guide—or questions about any New Jersey taxes—we can help. Taxpayer Services offers a wide range of services including small business seminars, walk-in tax assistance and a taxpayer information telephone center for your convenience. Our address and toll free telephone number are listed in the front of this guide.