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NEW JERSEY SALES TAX

Shopper's Guide

**FOR
GROCERY, DRUG
AND
HOUSEHOLD ITEMS**



M-5025
5-89-R-2

New Jersey Division of Taxation
John R. Baldwin, Director
May, 1989

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New Jersey Division of Taxation

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TAXABILITY OF GROCERY, DRUG AND HOUSEHOLD ITEMS

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.

| | |
|-------------------------------|---------|
| Acne Products | Exempt |
| Air Fresheners | Taxable |
| Alcohol, Rubbing | Exempt |
| Allergy Relief Products | Exempt |
| Aluminum Foil | Taxable |
| Ammonia | Exempt |
| Analgesics | Exempt |
| Anesthetics | Exempt |
| Anorectal Products | Exempt |
| Anorexics | Taxable |
| Antacids | Exempt |
| Antibiotics | Exempt |
| Antiemetics | Exempt |
| Antifungals | Exempt |
| Antihistamines | Exempt |
| Antimicrobials | Exempt |
| Antinauseants | Exempt |
| Antiperspirants | Taxable |
| Antipsoriasis | Exempt |
| Antiseborrhea | Exempt |
| Antiseptics | Exempt |
| Appetite Suppressants | Taxable |
| Arthritis Relievers | Exempt |
| Artificial Tears | Exempt |

| | |
|--|---------|
| 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 |

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|---|---------|
| Contact Lens Care Products | Taxable |
| Contact Lens Cleaner, Solution | Taxable |
| Contraceptives | Taxable |
| Corn & Callus Removers | Exempt |
| Corn & Callus Pads: | |
| —Medicated | Exempt |
| —Regular | Taxable |
| Cosmetics | Taxable |
| Cottonballs | Taxable |
| Cough Preparations | Exempt |
| Cream, Milk, Half & Half | Exempt |
| Creams/Lotions | Taxable |
| Crepe Paper | Taxable |
| Crutches | Exempt |
| Cups: | |
| —Paper | Exempt |
| —Plastic, Foam | Taxable |
| Cuticle Remover | Taxable |
| Dandruff & Seborrhea Preparations | Exempt |
| Decongestants | Exempt |
| Decorations—Paper | Taxable |
| Dental Floss | Taxable |
| Denture Adhesives, Preparations | Taxable |
| Deodorants, Antiperspirants | Taxable |
| Deodorizers, Room | Taxable |
| Depilatories | Taxable |
| Dermatologicals | Exempt |
| Detergents | Exempt |
| Diabetic Testing Items | Exempt |
| Diaper Liners | Exempt |
| Diapers (including disposable diapers) | Exempt |
| Diarrhea Aids | Exempt |
| Diet Aids | Taxable |
| Diet Candy | Taxable |
| Diet Foods, Supplements | Exempt |
| Digestive Aids | Exempt |
| Dinnerware—Plastic | Taxable |
| Dips (cheese, onion, etc.) | Exempt |
| Dish Detergents | Exempt |
| Disinfectants | Exempt |
| Diuretics | Exempt |
| Doilies—Paper | Taxable |
| Douches: | |
| —Antiseptic, Anti-infectious ... | Exempt |
| —Cleansing, Deodorizing | Taxable |

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|---|---------|
| 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 |

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|---|---------|
| 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 | Taxable |
| 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 |

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|-----------------------------|---------|
| 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 |

| | |
|------------------------------|---------|
| Travel Kits | 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 |



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SALES TAX AND COUPON TRANSACTIONS

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:

| | |
|---------------------------|------------|
| Regular price | 60¢ |
| Store coupon | 10¢ |
| Taxable receipt | <u>50¢</u> |
| Sales tax at 6% rate | <u>03¢</u> |
| Amount due from purchaser | 53¢ |

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:

| | |
|---------------------------|------------|
| Regular price | 60¢ |
| Sales tax at 6% rate | <u>04¢</u> |
| | 64¢ |
| Manufacturer coupon | <u>10¢</u> |
| Amount due from purchaser | 54¢ |

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 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, muffs 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

Handbags
Handkerchiefs
Jewelry
Umbrella
Wallets

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.

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.

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.



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