

STATE OF NEW JERSEY URBAN ENTERPRISE ZONE
SALES TAX BENEFITS SUMMARY

Rev. 11/09

SERVICES - CHARGES/ FEES		EXEMPTION ON PURCHASES FOR QUALIFIED UEZ BUSINESSES+	REDUCED RATE ON SALES FOR APPROVED RETAILERS++
Admissions	Charges to or for the use of any place of amusement in NJ or any entertainment event or sporting activity which takes place in the State (excludes participatory sports)	NO	NO
Catering Services	Prepared meals and beverages	NO	NO
Contractor Services to Real Property	Installation, repair, maintenance, service (includes landscaping, floor covering installation, alarm system installation)	YES+	NO
Delivery	Transporting and handling of goods; providing postage	YES – exempt purchases of TPP; NO - taxable purchases of TPP	YES – exempt purchases of TPP; NO - taxable purchases of TPP+++
Direct Mail Advertising Processing Services	Connected with advertising/promotional material distributed in NJ	NO	NO
Hotel Occupancy	Use, possession or right to use or possess any room or rooms in a hotel (except rooms used for assembly)	NO	NO
Information Services	Furnishing information collected, compiled or analyzed by seller other than personal or individual information not incorporated into reports furnished for other people.	YES +	NO
Laundering, Dry Cleaning Services	Cleaning, processing, tailoring and similar services	YES - linens, drapes, carpets, upholstery, etc. used exclusively at the qualified location	NO
Limousine Services	Transportation originating and ending in NJ	NO	NO
Massage, Tanning, and Tattooing		NO	NO
Membership Fees/Dues	For access to or use of property or facilities of a health and fitness club, athletic, sporting or shopping club	NO	NO
Parking	Parking, storing or garaging a motor vehicle	NO	NO
Repair & Maintenance Services to Motor Vehicles	Motor vehicles are intended for operation on public highways (includes trailers and house trailers)	NO	NO
Repair & Maintenance Services - Nonconventional Motor Vehicles	Noncommercial off-the -road vehicles (e.g. forklifts)	YES+	NO
Safety Deposit Box		NO	NO
Storage Space	Space for storing TPP provided by a business engaged in furnishing space for such storage	NO	NO
Services to Real Property	Repair and maintenance including janitorial and waste removal	YES+	NO
Telecommunications Services	Other than alarm monitoring systems++++	NO	NO

Services to Tangible Personal Property (including telecommunications equipment)	Installation, repair and maintenance services	YES – (no mobile or cellular equipment)	NO
Utility Services	Electricity	NO	NO

ADDITIONAL INFORMATION:

- + Services must be performed exclusively on the property of the qualified UEZ business.
- ++ The 50% reduced rate sales tax collection is not applicable for the sale of services.
- +++ Fees for delivery services follow the taxability of the tangible personal property sold or purchased.
- ++++ Alarm monitoring is included in the definition of investigation and security services which may be exempt when provided exclusively at the qualified UEZ business location