

CHAPTER 165

AN ACT providing a sales and use tax exemption for certain sales at State-owned residential veterans' facilities and supplementing P.L.1966, c.30 (C.54:32B-1 et seq.)

BE IT ENACTED *by the Senate and General Assembly of the State of New Jersey:*

C.54:32B-8.54 Residential veterans' facilities, sales, certain, exempt from sales and use tax.

1. Receipts from sales at concession stands located in or on the grounds of a State-owned and operated residential veterans' facility operated pursuant to N.J.S.38A:3-6, are exempt from the tax imposed under the "Sales and Use Tax Act", P.L.1966, c.30 (C.54:32B-1 et seq.).

2. This act shall take effect immediately and apply to sales commencing on or after the first day of the fourth month following enactment.

Approved August 31, 2003.