

CHAPTER 53

AN ACT imposing a tax on certain cosmetic medical procedures, supplementing Title 54 of the Revised Statutes.

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

C.54:32E-1 Tax imposed on gross receipts from cosmetic medical procedure; definitions.

1. a. There is imposed and shall be paid a tax of 6% on the gross receipts from a cosmetic medical procedure, which shall be paid by the subject of the cosmetic medical procedure, and which shall be collected from the procedure subject by the person billing the gross receipts from the cosmetic medical procedure when collecting the payment for the cosmetic medical procedure. If more than one person bills gross receipts from a single cosmetic medical procedure, each person shall be responsible for the collection of the gross receipts tax on the portion of the gross receipts billed.

b. For the purposes of this section, the following terms shall have the following meanings:

"Cosmetic medical procedure" means any medical procedure performed on a individual which is directed at improving the procedure subject's appearance and which does not meaningfully promote the proper function of the body or prevent or treat illness or disease. "Cosmetic medical procedure" includes but is not limited to cosmetic surgery, hair transplants, cosmetic injections, cosmetic soft tissue fillers, dermabrasion and chemical peel, laser hair removal, laser skin resurfacing, laser treatment of leg veins, sclerotherapy, and cosmetic dentistry. "Cosmetic medical procedure" does not include reconstructive surgery or dentistry;

"Cosmetic surgery" means the surgical reshaping of normal structures on the body to improve the body image, self-esteem or appearance of an individual;

"Gross receipts from a cosmetic medical procedure" means all amounts paid for services, property or occupancy required for or associated with the performance of a cosmetic medical procedure and billed to the procedure subject's account;

"Reconstructive surgery or dentistry" includes any surgery or dentistry performed on abnormal structures caused by or related to congenital defects, developmental abnormalities, trauma, infection, tumors or disease, including procedures to improve function or give a more normal appearance.

c. The Director of the Division of Taxation shall collect and administer the tax imposed pursuant to this section. In carrying out the provisions of this section, the director shall have all of the powers and authority granted in P.L.1966, c.30 (C.54:32B-1 et seq.). The tax shall be reported and paid to the director on a quarterly basis in a manner prescribed by the Director of the Division of Taxation.

d. The tax imposed pursuant to this section shall be governed by the provisions of the State Uniform Tax Procedure Law, R.S.54:48-1 et seq.

e. Notwithstanding any provision of P.L.1968, c.410 (C.52:14B-1 et seq.) to the contrary, the director may adopt immediately upon filing with the Office of Administrative Law such regulations as the director deems necessary to implement the provisions of this act, which shall be effective for a period not to exceed 180 days following enactment of P.L.2004, 53 (C.54:32E-1) and may thereafter be amended, adopted or readopted by the director in accordance with the requirements of P.L.1968, c.410.

2. This act shall take effect immediately but remain inoperative until the first day of the third month following enactment.

Approved June 29, 2004.