

## CHAPTER 28

**AN ACT** eliminating the use of the rebate procedure for claims of sales and use tax exemption made in connection with certain sales to certain Urban Enterprise Zone qualified businesses, amending P.L.1983, c.303.

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

1. Section 20 of P.L.1983, c.303 (C.52:27H-79) is amended to read as follows:

C.52:27H-79 Sales tax procedure relative to sales to enterprise zone business; definitions; refunds.

20. a. Receipts from retail sales of tangible personal property (except motor vehicles and energy) and sales of services (except telecommunications services and utility services) to a qualified business for the exclusive use or consumption of such business within an enterprise zone are exempt from the taxes imposed under the "Sales and Use Tax Act," P.L.1966, c.30 (C.54:32B-1 et seq.).

b. (Deleted by amendment, P.L.2011, c.28)

c. As used in this section:

"Qualified business" includes a person who is certified as a qualified business by the authority on or before the date a claim for refund is made and filed with the Director of the Division of Taxation in the Department of the Treasury pursuant to subsection e. of this section.

d. (Deleted by amendment, P.L.2011, c.28)

e. (1) Notwithstanding the provisions of section 20 of P.L.1966, c.30 (C.54:32B-20) and the provisions of R.S.54:49-14, the Director of the Division of Taxation in the Department of the Treasury shall refund to a person who is a qualified business the amount of any sales tax or any use tax paid by the person in connection with that person's purchase of tangible personal property or services that is exempt, pursuant to subsection a. of this section, from the taxes imposed by P.L.1966, c.30 (C.54:32B-1 et seq.) if the person who is a qualified business makes and files a claim for refund with the director within one year of the date the payment of tax for purchase is made.

(2) A person who is a qualified business shall make and file a claim for refund on such forms, and accompanied by auditable receipts and such other documentation, as the director may prescribe.

2. This act shall take effect immediately; provided however, that section 1 shall remain inoperative until the first day of the first month next following the date of enactment.

Approved March 1, 2011.