

CHAPTER 98

AN ACT exempting sales of certain materials used in industrial sand casting processes from the sales and use tax, 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-8.64 Tax exemption for sales of certain materials used in industrial and casting processes.

1. Receipts from sales of sands, binders, washes, and other similar materials used to create a mold or core in an industrial sand casting process, if those sands, binders, washes, and other similar materials are an integral or essential part of the processing operation, are exempt from the tax imposed by 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 receipts received from all sales made on or after the first day of the fourth month next following the date of enactment.

Approved May 10, 2019.