# **Sales Tax**

Questions and answers to New Jersey sales tax.

1. What customers are charged sales tax (ST)?

Only NJ customers are charged ST

1. What is the ST rate?

 As of 2022 the ST for NJ state tax is 6.625%

1. When is a customer exempt?

A customer must complete a resale certificate (link below) and submit a copy of the

certificate (copy below) to us to keep on file.

https://www.state.nj.us/treasury/taxation/pdf/other\_forms/sales/st3.pdf

The following information must be obtained from a purchaser for the exemption certificate to be "fully completed":

• The purchaser's name and address;

• The type of business;

• The reason(s) for the exemption;

• The purchaser's New Jersey tax identification number, or for a purchaser that is not registered in New Jersey, the federal employer identification number or registration number from another state. Individual purchasers must include their driver's license number; and

• The signature of the purchaser, if a paper or faxed exemption certificate is used. The seller's name and address are not required and are not considered when determining if an exemption certificate is fully completed. A seller that enters data elements from a paper exemption certificate into an electronic format is not required to retain the paper exemption

