

**STATE OF NEW JERSEY**  
**DEPARTMENT OF THE TREASURY**

# Statistics of Income

2015 Sales and Use Tax Returns



Office of Revenue and Economic Analysis

March, 2019

# I. Introduction

New Jersey’s Department of the Treasury has long issued an annual Statistics of Income (SOI) report based on the Gross Income Tax returns it receives. In late 2017, the Department published its first SOI based on Corporation Business Tax returns. The purpose of these reports is to provide the public with useful economic data about tax revenue, analyzed from a variety of perspectives.

This is the first Sales and Use Tax SOI report issued by the State of New Jersey. The analysis has the same objective as the other two tax reports, but uses information from returns filed for New Jersey’s Sales and Use Tax (SUT). Thus, it can be referred to, in short, as the “SUT SOI” report for Tax Year 2015. **The Sales Tax rate in that year was 7%, and the SUT imposed in Urban Enterprise Zones and Salem County was 3.5%.**

This analysis includes a complement of 44 statistical tables. The data are collected from the ST-50, ST-50 EN, UZ-50, ST-250, ST-350, and ST-450 returns filed for Tax Year 2015. Below is a table that displays tax types for each SUT return.

Sales and Use taxpayers in New Jersey were taxed in one of six categories in 2015: **(1)** through sales receipts from retail trade, rental, or use of tangible property at the rate of 7%; **(2)** through sales receipts of energy at the rate of 7%; **(3)** through the sales receipts of certain purchases of tangible personal property at qualified businesses in Urban Enterprise Zones taxed at a rate of 3.5%; **(4)** through receipts of alcoholic beverages sales, entertainment, and room rentals in Atlantic City, taxed at various rates; **(5)** through receipts from tangible personal property in Cape May County, taxed at a combined rate of 9%; and **(6)** through receipts from purchases of certain items bought in Salem County, taxed at a rate of 3.5%.

	<b>Return</b>	<b>Tax Type</b>
<b>(1)</b>	<b>ST-50, ST-51</b>	New Jersey SUT Return used by businesses that charge Sales Tax and remit Use Tax. <b>(Note:</b> Form ST-51 is used to remit monthly payments only; ST-50 is the quarterly return) The tables in this report contain ST-50 data, which all taxpayers must submit.
<b>(2)</b>	<b>ST-50 EN</b>	New Jersey SUT Energy Return used by businesses that charge Sales Tax on sales of energy and remit Use Tax.
<b>(3)</b>	<b>UZ-50</b>	Urban Enterprise Zone Sales Tax Return used by qualified businesses that charge a reduced Sales Tax rate on eligible sales and remit Use Tax.
<b>(4)</b>	<b>ST-250</b>	Atlantic City Luxury Tax Return used by businesses within Atlantic City that sell alcoholic beverages for on-premises consumption, entertainment, and room rentals.
<b>(5)</b>	<b>ST-350</b>	Cape May County Tourism Sales Tax Return used by businesses in Cape May County that are required to collect an additional 2% retail sales tax on tourism-related retail sales.
<b>(6)</b>	<b>ST-450</b>	Salem County Sales Tax Return used by businesses in Salem County that charge a reduced Sales Tax rate on eligible sales and remit Use Tax.

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## **II. Executive Summary**

This SUT SOI provides data on the composition of SUT collections by industry. It also provides summary data on the various types of SUT that New Jersey imposes. A vast majority of SUT revenue is derived from the ST-50 return. Other types of SUT returns, while meaningful, have a lesser impact on total Sales Tax collections.

The Office of Revenue and Economic Analysis used the first two digits of the standard North American Industry Classification System (NAICS) data to identify industry sectors. The data show that the retail sector is by far the largest industry represented in the Sales and Use Tax data – comprising 43% of collections. The utilities sector and the accommodation and food services sector each accounted for 9% of collections, wholesale trade accounted for 8%, and the information sector accounted for roughly 5%.

Since retail is the largest sector, it is subdivided into three-digit NAICS for more detailed information. Within the retail sector, motor vehicle and parts dealers accounted for approximately 28% of all retail SUT collections, food and beverage stores comprised roughly 20%, and building materials and garden equipment and supplies accounted for roughly 11%.

Unlike the Corporation Business Tax, businesses are not able to choose their filing period. All companies registered in New Jersey to collect Sales Tax are required to file quarterly or monthly SUT returns with the State under the Sales and Use Tax Act (N.J.S.A. 54:32B-1 et seq.).

Companies filing ST-50, ST-50 EN, or ST-450 returns are required to file quarterly returns in April, July, October, and January. Companies collecting UEZ Sales Taxes, Cape May County Tourism Sales Tax and Atlantic City luxury taxes must file monthly. In addition, businesses required to file quarterly SUT returns that collected more than \$30,000 in SUT during the preceding calendar year must make monthly payments if the amount of tax collected for the first two months of the quarter exceeds \$500.

In filling out the SUT return, companies determine whether they have a balance due, or whether they have already paid more than their tax obligation for the given period. Gross receipts and deductions are reported on the return, and a percentage tax is applied to the Taxable Gross Receipts to determine the obligation.

The data show that companies do not overpay their obligation to the extent that they might for the Corporation Business Tax. Should a company overpay its liability, it may take a refund or carry the payments forward as credits against future liabilities.

Any sales and use tax imposed by a state is inherently a regressive tax, meaning it is applied uniformly, effectively taking a larger percentage of income from low-income earners than from high-income earners. The Urban Enterprise Zones Act (C. 303, P.L. 1983) partially mitigates the regressive nature of the SUT by providing tax advantages (qualified businesses may charge 50% of the SUT rate) and other business tools to enhance development efforts in the State's economically distressed urban centers. In addition, New Jersey exempts from the SUT most food sold as grocery items, most clothing and footwear, disposable paper products for household use, prescription drugs, and over-the-counter drugs.<sup>1</sup>

### **III. Results Summary**

#### **Table 1: Summary SUT Table**

The Appendix to this report reproduces the main pages of the various Sales and Use Tax returns. Table I shows a summary of SUT due by return type.

A majority of businesses in New Jersey (98%) remit SUT using the ST-50 return. Not surprisingly, the lion's share (89%) of SUT revenue is generated from businesses using the ST-50. About 10% of SUT revenue is derived from receipts on sales of energy, and about 1% is derived from nonqualified UEZ purchases from a qualified business located in a UEZ.

The New Jersey Sales and Use Tax Act provides for Use Tax to be imposed when taxable property (including specified digital products) and services are purchased for use in New Jersey, but sales tax is not collected by the retailer in the state of purchase or is collected at a rate less than the New Jersey Sales Tax rate. The purchaser of those goods or services owes Use Tax to New Jersey if the seller does not collect Sales Tax at the time of purchase or collects tax at a rate less than the current New Jersey Sales Tax rate.

Any Use Tax remitted by a qualified UEZ, Cape May, or Salem County business is disbursed to the State's General Fund. All qualifying purchases for Urban Enterprise Zones, Salem County, and Cape May County sales taxes resulted in less than \$200,000 of revenue to the State.

#### **Table 2 (a, b): SUT Collected at 7% Rate by Industry**

For Tax Year 2015, the SUT tax rate for ST-50, ST-50 EN, and nonqualified Urban Enterprise Zone purchases was 7%. The table shows all SUT collections that were taxed at the rate

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<sup>1</sup> For general guidance on which items are taxable under the New Jersey SUT, see: <https://www.state.nj.us/treasury/taxation/pdf/pubs/sales/su4.pdf>

of 7% broken out by industry. The Sales Tax portion reported a total of \$9.342 billion while the Use Tax portion reported \$434.3 million.

Industry classifications were determined by the taxpayer upon registration with the Division of Revenue and Enterprise Services (DORES) within the Department of the Treasury. While the registration form requests accurate NAICS information, only some New Jersey businesses conform to the NAICS, while others adopt a New Jersey Business Code available through DORES. For this report, the Office of Revenue and Economic Analysis has converted New Jersey Business Codes to NAICS codes for conformity and ease of analysis.

The retail trade sector accounted for the highest amount of SUT collections by two-digit NAICS code. The utilities and accommodation and food services sectors accounted for 9%, while the wholesale trade sector comprised 8%. Since retail is the largest sector, it is subdivided into three-digit NAICS codes for more detailed information. The manufacturing, information, and other services sectors accounted for around 5% of all SUT collections.

### **Table 3: SUT Energy by Type**

New Jersey imposes SUT on retail sales of electricity and gas in the State. Schedule E (columns a, b, and c) on the ST-50 EN is used to compute the amount of tax due on retail sales of energy as reported on line 4 (Column A). Non-energy sales recorded by utilities are reported quarterly on the ST-50 EN (column B) as Non-Energy sales, and do not appear on Schedule E at the bottom of the ST-50 EN.

A majority of SUT Energy revenue is derived from the retail sale of electricity (75%), followed by natural gas (20%), and transportation (5%).

### **Table 4: Cape May Tourism Sales Tax by Industry**

Businesses in certain municipalities in Cape May County collect an additional 2% Cape May County Tourism Sales Tax on tourism-related sales such as room rentals, admissions to amusements, and food and drink sales. This is in addition to the Tourism Assessment and the State Occupancy Fee on hotel occupancies.

The Accommodations and Food Sector accounted for a majority (67%) of the 2% Cape May County Tourism Tax received from Cape May County, likely due to the imposition of the tax on room rentals and food. The retail sector accounted for 15% of the Cape May County Tourism Tax and the arts, entertainment, and recreation sector represented 13% of the collections.

### **Table 5: Salem County Sales Tax by Industry**

Certain sales made by businesses located in Salem County are taxable at the reduced Sales Tax rate of 3.5%. To qualify for the reduced rate, the sale must be made from a place of business regularly operated by the seller for the purpose of making retail sales, not from catalog or mail order sales. The merchandise must be ordered or picked up by the purchaser at the place of business in Salem County.

Examples of eligible and ineligible sales are shown in the table below:

Examples of Tangible Personal Property <b>Eligible</b> for the 3.5% Sales Tax Rate	
Books and Stationary Appliances (radios, TV's) Computer Hardware Toys Cosmetics and Toilet Goods Lumber	Furniture and Carpeting Business Supplies and Equipment Tobacco Products other than Cigarettes Jewelry Luggage, Handbags, and Wallets Plumbing and Electrical Supplies
Examples of Sales <b>Ineligible</b> for the 3.5% Sales Tax Rate	
Catalog or Mail Order Sales Sales of Services Sales Made From Locations Outside of County Charges for Room Occupancy Charges for Admission to Place of Amusement Parking, Garaging, or Storing a Motor Vehicle	Alcoholic Beverages Prepared Food, Meals, Beverages Cigarettes Motor Vehicles Specified Digital Products Membership Fees for Health, Sporting and Shopping Clubs

Taxpayers calculate the amount of SUT and Salem County SUT on line 7 of the ST-450. The tax collected at 7% reflects receipts of purchases from *ineligible* items. The tax collected at 3.5% represents receipts from *eligible* tangible personal property. The retail sector accounted for a majority of Salem SUT (74%), while wholesale trade was the second largest sector, representing 6% of collections.

### **Table 6: UEZ and Amortization Schedule by Zone**

For calendar year 2015, the SUT tax rate for qualified purchases in Urban Enterprise Zones was 3.5%. The UEZ that collected the most SUT in 2015 was Lakewood (11.5% of all collections), followed by Jersey City (11.4%) and Elizabeth (10.1%).

There is a formula by which the revenue collected through the Urban Enterprise Zone sales tax is disbursed into various State funds. The formula changes according to the length of time that a given zone has been a part of the program.

### **Tables 7-43: UEZ Collections by Industry**

The Urban Enterprise Zone Authority determines which businesses qualify for the UEZ tax exemptions and other benefits under the program. The Department of Community Affairs assists with the registration process. A qualified business must recertify every three years.

Qualified businesses charged a 3.5% Sales Tax rate when the sales transaction physically occurred within an enterprise zone. The business may deliver the merchandise at a location outside the zone as long as the transaction was physically made within the zone.

The regular 7% rate was charged for mail order, telephone, internet, and similar transactions. Taxpayers calculate how much SUT and Urban Enterprise Zone SUT is due on line 6 of the UZ-50. In general, the retail sector accounted for most Urban Enterprise Zone collections, but the composition varied by zone.

### **Table 44: Atlantic City Luxury Sales Tax**

The Atlantic City Luxury Sales Tax applies to receipts from specified retail sales within Atlantic City, including sales of alcoholic beverages for on-premises consumption; cover, minimum, or entertainment charges; room rentals, and tickets of admission within Atlantic City.

In addition, the State imposes an Atlantic City Promotional Fee (\$2 per room per night paid by casino hotel guests; \$1 for non-casinos) for the purpose of supporting the Atlantic City Convention and Visitors Authority. The AC Promotional Fee is derived from line 7 of the ST-250.

Sales and Use taxpayers file the ST-250 online to make monthly payments. Line 5A is where the calculation for Atlantic City Luxury Tax on room occupancy appears. Line 6c is where the tax for alcoholic beverages is calculated. Room rentals account for roughly 85% of the Luxury Tax, while alcoholic beverage receipts account for roughly 15% of Luxury Tax collections. The additional 7% New Jersey State Sales Tax for alcoholic beverages is filed on the ST-50.

## IV. Results

Table 1 – Summary SUT Table

Sales and Use Tax Collections (Tax Year 2015)		
Return Type (% Rate)	Sales Tax Collected	Use Tax Collected
ST-50 (7%)	\$ 8,255,153,176	\$ 399,800,413
ST-50-EN (7%)	\$ 936,645,104	\$ 25,024,427
UEZ (7%)	\$ 119,111,982	\$ 4,326,555
ST-350 (Cape May 7%)	\$ 17,165,227	\$ 83,641
ST-450 (Salem 7%)	\$ 14,007,472	\$ 5,030,993
<b>Total (7%)</b>	<b>\$ 9,342,082,961</b>	<b>\$ 434,266,028</b>
UEZ Zone Tax (3.5%)	\$ 156,501,381	\$ -
ST-350 (Cape May 2%)	\$ 4,580,214	\$ -
ST-450 (Salem 3.5%)	\$ 5,127,451	\$ -



**Table 2a. – SUT Collected at 7% Rate by Industry (\$ Collected)**

<b>Sales and Use Tax Collections by Industry: Tax Year 2015<sup>1 2</sup></b>		
<b>NAICS Industry</b>	<b>Sales Tax Collected</b>	<b>Use Tax Collected</b>
Accommodation and Food Services	\$ 835,039,826	\$ 9,064,964
Administrative and Support and Waste Management	335,308,598	8,924,534
Agriculture, Forestry, Fishing and Hunting	9,362,657	171,659
Arts, Entertainment, and Recreation	135,148,249	4,685,066
Construction	227,502,689	31,163,967
Educational Services	11,152,263	1,658,728
Finance and Insurance	66,503,879	18,505,690
Health Care and Social Assistance	10,871,154	17,230,109
Information	489,637,103	18,977,855
Management of Companies and Enterprises	4,674,864	7,456,625
Manufacturing	419,417,447	69,870,266
Mining	6,554,926	459,302
Other Services (except Public Administration)	485,195,736	10,287,400
Professional, Scientific, and Technical Services	314,030,587	18,740,324
Public Administration	2,211,446	4,595
Real Estate Rental and Leasing	189,253,551	8,670,886
<b>Retail</b>	<b>4,071,660,412</b>	<b>119,824,689</b>
Building Material and Garden Equipment and Supplies	440,791,614	11,590,058
Clothing and Clothing Accessories Stores	151,168,932	8,904,810
Electronics and Appliance Stores	139,642,210	7,917,516
Food and Beverage Stores	849,685,233	7,351,714
Furniture and Home Furnishings Stores	196,621,059	5,049,820
Gasoline Stations	40,628,695	912,022
General Merchandise Stores	465,132,244	4,681,608
Health and Personal Care Stores	132,959,610	3,225,425
Miscellaneous Store Retailers	333,263,050	9,677,902
Motor Vehicle and Parts Dealers	1,133,376,544	55,176,110
Nonstore Retailers	60,878,016	2,150,114
Sporting Goods, Hobby, Musical Instrument, and Book Stores	127,513,206	3,187,591
<b>Transportation and Warehousing</b>	<b>47,468,662</b>	<b>4,986,039</b>
<b>Unclassified<sup>3</sup></b>	<b>65,003,530</b>	<b>2,731,677</b>
<b>Utilities</b>	<b>849,018,061</b>	<b>49,605,771</b>
<b>Wholesale</b>	<b>767,067,322</b>	<b>31,245,883</b>
<b>Grand Total</b>	<b>9,342,082,961</b>	<b>434,266,028</b>
<sup>1</sup> Collected under 7% SUT Rate		
<sup>2</sup> ST-50, ST-50EN, UEZ Return Data		
<sup>3</sup> NAICS Code 999999 - Establishments that do not fit under any other NAICS code		

**Table 2b. – SUT Collected at 7% Rate by Industry (% of Collections)**

<b>Sales and Use Tax Collections by Industry: Tax Year 2015<sup>1 2</sup></b>			
<b>NAICS Industry</b>	<b>% Sales Tax Collected</b>	<b>% Use Tax Collected</b>	<b>% SUT Collected</b>
Accommodation and Food Services	8.9%	2.1%	8.6%
Administrative and Support and Waste Management	3.6%	2.1%	3.5%
Agriculture, Forestry, Fishing and Hunting	0.1%	0.0%	0.1%
Arts, Entertainment, and Recreation	1.4%	1.1%	1.4%
Construction	2.4%	7.2%	2.6%
Educational Services	0.1%	0.4%	0.1%
Finance and Insurance	0.7%	4.3%	0.9%
Health Care and Social Assistance	0.1%	4.0%	0.3%
Information	5.2%	4.4%	5.2%
Management of Companies and Enterprises	0.1%	1.7%	0.1%
Manufacturing	4.5%	16.1%	5.0%
Mining	0.1%	0.1%	0.1%
Other Services (except Public Administration)	5.2%	2.4%	5.1%
Professional, Scientific, and Technical Services	3.4%	4.3%	3.4%
Public Administration	0.0%	0.0%	0.0%
Real Estate Rental and Leasing	2.0%	2.0%	2.0%
<b>Retail</b>	<b>43.6%</b>	<b>27.6%</b>	<b>42.9%</b>
Building Material and Garden Equipment and Supplies	10.8%	9.7%	10.8%
Clothing and Clothing Accessories Stores	3.7%	7.4%	3.8%
Electronics and Appliance Stores	3.4%	6.6%	3.5%
Food and Beverage Stores	20.9%	6.1%	20.4%
Furniture and Home Furnishings Stores	4.8%	4.2%	4.8%
Gasoline Stations	1.0%	0.8%	1.0%
General Merchandise Stores	11.4%	3.9%	11.2%
Health and Personal Care Stores	3.3%	2.7%	3.2%
Miscellaneous Store Retailers	8.2%	8.1%	8.2%
Motor Vehicle and Parts Dealers	27.8%	46.0%	28.4%
Nonstore Retailers	1.5%	1.8%	1.5%
Sporting Goods, Hobby, Musical Instrument, and Book Stores	3.1%	2.7%	3.1%
Transportation and Warehousing	0.5%	1.1%	0.5%
Unclassified <sup>3</sup>	0.7%	0.6%	0.7%
Utilities	9.1%	11.4%	9.2%
Wholesale	8.2%	7.2%	8.2%
<b>Grand Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>
<sup>1</sup> Collected under 7% SUT Rate			
<sup>2</sup> ST-50, ST-50EN, ST-350, ST-450 UZ-50			
<sup>3</sup> NAICS Code 999999 - Establishments that do not fit under any other NAICS code			

**Table 3 – SUT Energy Collections by Type**

**Sales and Use Tax Energy (Tax Year 2015)**

Tax Year	Sales Tax - Energy Collections		Schedule E - Energy Tax Breakdown			Sales Tax - Non Energy Collections	
	Sales Tax	Use Tax	Electricity	Natural Gas	Transportation	Sales Tax	Use Tax
<b>2015</b>	\$ 931,232,666	\$ 87,543	\$ 696,180,693	\$ 188,458,572	\$ 46,577,344	\$ 5,412,438	\$ 24,936,884

**Table 4 – Cape May Tourism Sales Tax by Industry**

<b>Cape May County Sales Tax Collections By Industry, Tax Year 2015<sup>1</sup></b>			
<b>NAICS Industry</b>	<b>Sales Tax Collected 7%<sup>2</sup></b>	<b>Sales Tax Collected 2%<sup>3</sup></b>	<b>Use Tax Collected<sup>2</sup></b>
Accommodation and Food Services	\$ 10,826,386	\$ 3,078,786	\$ 3,893
Administrative and Support and Waste Management	106,109	10,940	-
Agriculture, Forestry, Fishing and Hunting	-	-	-
Arts, Entertainment, and Recreation	2,209,824	614,284	75,859
Construction	34,424	9,441	-
Educational Services	-	-	-
Finance and Insurance	-	-	-
Health Care and Social Assistance	-	-	-
Information	-	-	-
Management of Companies and Enterprises	-	-	-
Manufacturing	61,893	18,505	505
Mining	-	-	-
Other Services (except Public Administration)	185,390	47,710	-
Professional, Scientific, and Technical Services	91,253	10,729	-
Public Administration	-	-	-
Real Estate Rental and Leasing	318,193	91,878	2,496
Retail	3,254,575	675,887	887
Transportation and Warehousing	1,885	539	-
Unclassified	75,294	21,514	-
Utilities	-	-	-
Wholesale	-	-	-
<b>Grand Total</b>	<b>17,165,226</b>	<b>4,580,214</b>	<b>83,641</b>
<sup>1</sup> ST-350 Return Data			
<sup>2</sup> Tax Collected at 7% NJ portion of Sales and Use Tax			
<sup>3</sup> Tax Collected at Cape May Tourism Rate of 2%			

**Table 5 – Salem County Sales Tax by Industry**

<b>Salem County Sales Tax Collections by Industry, Tax Year 2015<sup>1</sup></b>			
<b>NAICS Industry</b>	<b>Sales Tax Collected 7%<sup>2</sup></b>	<b>Sales Tax Collected 3.5%<sup>3</sup></b>	<b>Use Tax Collected<sup>2</sup></b>
Accommodation and Food Services	\$ 2,139,078	\$ 99,665	\$ 18,936
Administrative and Support and Waste Management	748,292	156,232	25,647
Agriculture, Forestry, Fishing and Hunting	259,593	44,443	46,739
Arts, Entertainment, and Recreation	224,061	106,695	1,908
Construction	460,831	100,524	49,676
Educational Services	-	-	-
Finance and Insurance	2,258	2,332	26,407
Health Care and Social Assistance	9,080	11,172	191,505
Information	10,600	632	-
Management of Companies and Enterprises	-	-	-
Manufacturing	1,583,122	182,724	4,046,626
Mining	-	-	-
Other Services (except Public Administration)	884,333	222,328	3,543
Professional, Scientific, and Technical Services	60,250	31,853	1,134
Public Administration	-	-	-
Real Estate Rental and Leasing	221,625	117,293	60,186
Retail	6,775,942	3,717,835	242,105
Transportation and Warehousing	128,859	31,494	45,674
Unclassified	195,284	13,037	897
Utilities	59,173	333	27
Wholesale	245,091	288,858	269,983
<b>Grand Total</b>	<b>14,007,472</b>	<b>5,127,451</b>	<b>5,030,993</b>
<sup>1</sup> ST-450 Return Data			
<sup>2</sup> Tax collected at 7.0% New Jersey Sales Tax Rate for sales ineligible for Salem County reduced rate			
<sup>3</sup> Tax collected for eligible sales at reduced 3.5% Salem County Sales Tax Rate			

**Table 6 – UEZ and Amortization Schedule by Zone**

<b>UEZ Sales Tax Collections and Amortization (Tax Year 2015)<sup>1</sup></b>					
<b>Zone</b>	<b>UEZ Sales Tax Collected<sup>1</sup></b>	<b>Disbursements</b>			
		<b>Administrative Fund</b>	<b>Property Tax Relief Fund</b>	<b>General Fund</b>	<b>UEZ Trust Fund</b>
ASBURY PARK	\$ 1,621,690	\$ 137,698	\$ 244,713	\$ 413,093	\$ 826,186
BAYONNE	4,308,743	365,855	650,189	2,195,132	1,097,566
BRIDGETON	800,049	67,932	120,727	407,593	203,796
CAMDEN	1,872,165	158,966	282,510	953,793	476,897
CARTERET	2,312,885	196,387	349,014	589,161	1,178,322
EAST ORANGE	2,567,958	218,045	387,505	654,136	1,308,272
ELIZABETH	15,781,296	1,339,990	2,381,398	8,039,939	4,019,970
GLOUCESTER CITY	1,494,605	126,907	225,536	761,442	380,721
GUTTENBERG	70,052	5,948	10,571	17,844	35,689
HILLSIDE	1,912,700	162,407	288,626	487,222	974,444
IRVINGTON	1,275,914	108,338	192,535	325,013	650,027
JERSEY CITY	17,911,516	1,520,867	2,702,848	9,125,201	4,562,600
KEARNY	5,025,178	426,688	758,299	2,560,127	1,280,064
LAKEWOOD	18,008,003	1,529,060	2,717,408	4,587,179	9,174,357
LONG BRANCH	1,961,653	166,564	296,013	499,692	999,384
MILLVILLE	5,500,409	467,040	830,012	2,802,238	1,401,119
MOUNT HOLLY	1,622,939	137,804	244,901	413,411	826,822
NEW BRUNSWICK	1,655,694	140,585	249,844	843,510	421,755
NEWARK	10,998,437	933,877	1,659,664	5,603,264	2,801,632
NORTH BERGEN	9,468,647	803,983	1,428,819	2,411,948	4,823,897
NORTH WILDWOOD CITY	323,217	27,444	48,773	164,666	82,333
ORANGE	1,549,085	131,533	233,757	789,197	394,598
PASSAIC	4,490,475	381,286	677,613	1,143,859	2,287,717
PATERSON	11,916,578	1,011,837	1,798,212	3,035,510	6,071,020
PEMBERTON	469,796	39,890	70,892	119,671	239,342
PERTH AMBOY	2,442,288	207,375	368,541	622,124	1,244,248
PHILLIPSBURG	462,378	39,261	69,773	117,782	235,563
PLAINFIELD	1,285,386	109,142	193,965	654,853	327,426
PLEASANTVILLE	6,785,373	576,146	1,023,913	1,728,438	3,456,876
ROSELLE BORO	1,561,718	132,606	235,663	795,633	397,817
TRENTON	2,450,087	208,037	369,718	1,248,222	624,111
UNION CITY	1,310,206	111,250	197,710	333,749	667,498
VINELAND	12,244,917	1,039,716	1,847,758	6,238,295	3,119,148
WEST NEW YORK	1,994,488	169,352	300,968	508,056	1,016,112
WEST WILDWOOD BORO	9,626	817	1,453	2,452	4,904
WILDWOOD CITY	999,961	84,907	150,894	509,440	254,720
WILDWOOD CREST BORO	34,911	2,964	5,268	17,786	8,893
<b>TOTAL</b>	<b>156,501,022</b>	<b>13,288,502</b>	<b>23,616,004</b>	<b>61,720,670</b>	<b>57,875,846</b>

<sup>1</sup>Collected at reduced 3.5% Sales Tax Rate for certain retail sales made by certified vendors

**Tables 7-43 – UEZ Collections by Industry and Zone**

<b>ASBURY PARK<sup>1</sup></b>	
<b>NAICS Industry</b>	<b>Sales Tax Collected</b>
Accommodation and Food Services	\$ 9,595
Administrative and Support and Waste Management	3,253
Agriculture, Forestry, Fishing and Hunting	-
Arts, Entertainment, and Recreation	124
Construction	-
Educational Services	-
Finance and Insurance	-
Health Care and Social Assistance	7,825
Information	-
Management of Companies and Enterprises	-
Manufacturing	15,957
Mining	-
Other Services (except Public Administration)	14,913
Professional, Scientific, and Technical Services	68,771
Public Administration	-
Real Estate Rental and Leasing	-
Retail	964,155
Transportation and Warehousing	-
Unclassified	10,227
Utilities	-
Wholesale	526,870
<b>Grand Total</b>	<b>1,621,690</b>
<sup>1</sup> Collected under 3.5% UEZ SUT Rate	

<b>BAYONNE<sup>1</sup></b>	
<b>NAICS Industry</b>	<b>Sales Tax Collected</b>
Accommodation and Food Services	\$ -
Administrative and Support and Waste Management	130
Agriculture, Forestry, Fishing and Hunting	-
Arts, Entertainment, and Recreation	3,890
Construction	3,432
Educational Services	-
Finance and Insurance	-
Health Care and Social Assistance	-
Information	2,618
Management of Companies and Enterprises	-
Manufacturing	109,292
Mining	-
Other Services (except Public Administration)	80,140
Professional, Scientific, and Technical Services	12,888
Public Administration	-
Real Estate Rental and Leasing	386
Retail	4,049,182
Transportation and Warehousing	-
Unclassified	35,625
Utilities	-
Wholesale	11,161
<b>Grand Total</b>	<b>4,308,743</b>
<sup>1</sup> Collected under 3.5% UEZ SUT Rate	



<b>BRIDGETON<sup>1</sup></b>	
<b>NAICS Industry</b>	<b>Sales Tax Collected</b>
Accommodation and Food Services	\$ -
Administrative and Support and Waste Management	-
Agriculture, Forestry, Fishing and Hunting	-
Arts, Entertainment, and Recreation	-
Construction	27,177
Educational Services	195
Finance and Insurance	-
Health Care and Social Assistance	-
Information	-
Management of Companies and Enterprises	-
Manufacturing	95,959
Mining	-
Other Services (except Public Administration)	98,158
Professional, Scientific, and Technical Services	1,753
Public Administration	-
Real Estate Rental and Leasing	-
Retail	495,565
Transportation and Warehousing	-
Unclassified	-
Utilities	-
Wholesale	81,242
<b>Grand Total</b>	<b>800,049</b>
<sup>1</sup> Collected under 3.5% UEZ SUT Rate	

<b>CAMDEN<sup>1</sup></b>	
<b>NAICS Industry</b>	<b>Sales Tax Collected</b>
Accommodation and Food Services	\$ -
Administrative and Support and Waste Management	22,481
Agriculture, Forestry, Fishing and Hunting	-
Arts, Entertainment, and Recreation	118,351
Construction	7,237
Educational Services	-
Finance and Insurance	-
Health Care and Social Assistance	8,238
Information	-
Management of Companies and Enterprises	-
Manufacturing	21,755
Mining	-
Other Services (except Public Administration)	9,730
Professional, Scientific, and Technical Services	5,035
Public Administration	-
Real Estate Rental and Leasing	-
Retail	1,027,456
Transportation and Warehousing	-
Unclassified	-
Utilities	-
Wholesale	651,882
<b>Grand Total</b>	<b>1,872,165</b>
<sup>1</sup> Collected under 3.5% UEZ SUT Rate	

<b>CARTERET<sup>1</sup></b>	
<b>NAICS Industry</b>	<b>Sales Tax Collected</b>
Accommodation and Food Services	\$ 1,628
Administrative and Support and Waste Management	-
Agriculture, Forestry, Fishing and Hunting	-
Arts, Entertainment, and Recreation	-
Construction	97,378
Educational Services	-
Finance and Insurance	-
Health Care and Social Assistance	-
Information	-
Management of Companies and Enterprises	-
Manufacturing	3,599
Mining	-
Other Services (except Public Administration)	817
Professional, Scientific, and Technical Services	-
Public Administration	-
Real Estate Rental and Leasing	-
Retail	2,029,830
Transportation and Warehousing	-
Unclassified	-
Utilities	-
Wholesale	179,633
<b>Grand Total</b>	<b>2,312,885</b>
<sup>1</sup> Collected under 3.5% UEZ SUT Rate	

<b>EAST ORANGE<sup>1</sup></b>	
<b>NAICS Industry</b>	<b>Sales Tax Collected</b>
Accommodation and Food Services	\$ -
Administrative and Support and Waste Management	32,034
Agriculture, Forestry, Fishing and Hunting	-
Arts, Entertainment, and Recreation	-
Construction	35,505
Educational Services	-
Finance and Insurance	-
Health Care and Social Assistance	-
Information	21,008
Management of Companies and Enterprises	-
Manufacturing	250,676
Mining	-
Other Services (except Public Administration)	59,161
Professional, Scientific, and Technical Services	-
Public Administration	-
Real Estate Rental and Leasing	-
Retail	1,648,952
Transportation and Warehousing	-
Unclassified	21,356
Utilities	-
Wholesale	499,266
<b>Grand Total</b>	<b>2,567,958</b>
<sup>1</sup> Collected under 3.5% UEZ SUT Rate	

<b>ELIZABETH<sup>1</sup></b>	
<b>NAICS Industry</b>	<b>Sales Tax Collected</b>
Accommodation and Food Services	\$ 141
Administrative and Support and Waste Management	981
Agriculture, Forestry, Fishing and Hunting	-
Arts, Entertainment, and Recreation	103,034
Construction	194,588
Educational Services	-
Finance and Insurance	-
Health Care and Social Assistance	2,147
Information	285,434
Management of Companies and Enterprises	-
Manufacturing	1,045,197
Mining	-
Other Services (except Public Administration)	218,752
Professional, Scientific, and Technical Services	-
Public Administration	-
Real Estate Rental and Leasing	6,319
Retail	13,484,094
Transportation and Warehousing	-
Unclassified	64
Utilities	-
Wholesale	440,545
<b>Grand Total</b>	<b>15,781,296</b>
<sup>1</sup> Collected under 3.5% UEZ SUT Rate	

<b>GLOUCESTER CITY<sup>1</sup></b>	
<b>NAICS Industry</b>	<b>Sales Tax Collected</b>
Accommodation and Food Services	\$ -
Administrative and Support and Waste Management	10,616
Agriculture, Forestry, Fishing and Hunting	-
Arts, Entertainment, and Recreation	-
Construction	-
Educational Services	-
Finance and Insurance	-
Health Care and Social Assistance	-
Information	-
Management of Companies and Enterprises	-
Manufacturing	-
Mining	-
Other Services (except Public Administration)	-
Professional, Scientific, and Technical Services	-
Public Administration	-
Real Estate Rental and Leasing	-
Retail	1,436,565
Transportation and Warehousing	-
Unclassified	1,902
Utilities	-
Wholesale	45,523
<b>Grand Total</b>	<b>1,494,605</b>
<sup>1</sup> Collected under 3.5% UEZ SUT Rate	

<b>GUTTENBERG<sup>1</sup></b>	
<b>NAICS Industry</b>	<b>Sales Tax Collected</b>
Accommodation and Food Services	\$ -
Administrative and Support and Waste Management	-
Agriculture, Forestry, Fishing and Hunting	-
Arts, Entertainment, and Recreation	-
Construction	-
Educational Services	-
Finance and Insurance	-
Health Care and Social Assistance	-
Information	-
Management of Companies and Enterprises	-
Manufacturing	-
Mining	-
Other Services (except Public Administration)	-
Professional, Scientific, and Technical Services	5,844
Public Administration	-
Real Estate Rental and Leasing	-
Retail	64,208
Transportation and Warehousing	-
Unclassified	-
Utilities	-
Wholesale	-
<b>Grand Total</b>	<b>70,052</b>
<sup>1</sup> Collected under 3.5% UEZ SUT Rate	

<b>HILLSIDE<sup>1</sup></b>	
<b>NAICS Industry</b>	<b>Sales Tax Collected</b>
Accommodation and Food Services	\$ 2,222
Administrative and Support and Waste Management	-
Agriculture, Forestry, Fishing and Hunting	-
Arts, Entertainment, and Recreation	-
Construction	4,486
Educational Services	-
Finance and Insurance	-
Health Care and Social Assistance	-
Information	24,730
Management of Companies and Enterprises	-
Manufacturing	60,956
Mining	-
Other Services (except Public Administration)	63,415
Professional, Scientific, and Technical Services	-
Public Administration	-
Real Estate Rental and Leasing	-
Retail	1,075,715
Transportation and Warehousing	-
Unclassified	-
Utilities	-
Wholesale	681,176
<b>Grand Total</b>	<b>1,912,700</b>
<sup>1</sup> Collected under 3.5% UEZ SUT Rate	



<b>IRVINGTON<sup>1</sup></b>	
<b>NAICS Industry</b>	<b>Sales Tax Collected</b>
Accommodation and Food Services	\$ 3,427
Administrative and Support and Waste Management	-
Agriculture, Forestry, Fishing and Hunting	-
Arts, Entertainment, and Recreation	-
Construction	-
Educational Services	-
Finance and Insurance	-
Health Care and Social Assistance	65
Information	83,118
Management of Companies and Enterprises	-
Manufacturing	17,954
Mining	-
Other Services (except Public Administration)	16,044
Professional, Scientific, and Technical Services	-
Public Administration	-
Real Estate Rental and Leasing	-
Retail	1,148,004
Transportation and Warehousing	-
Unclassified	-
Utilities	-
Wholesale	7,302
<b>Grand Total</b>	<b>1,275,914</b>
<sup>1</sup> Collected under 3.5% UEZ SUT Rate	

<b>JERSEY CITY<sup>1</sup></b>	
<b>NAICS Industry</b>	<b>Sales Tax Collected</b>
Accommodation and Food Services	\$ 2,098
Administrative and Support and Waste Management	2,844
Agriculture, Forestry, Fishing and Hunting	-
Arts, Entertainment, and Recreation	3,341
Construction	47,848
Educational Services	-
Finance and Insurance	16,085
Health Care and Social Assistance	312
Information	343,750
Management of Companies and Enterprises	-
Manufacturing	1,321,877
Mining	-
Other Services (except Public Administration)	131,191
Professional, Scientific, and Technical Services	48,362
Public Administration	-
Real Estate Rental and Leasing	122
Retail	14,441,525
Transportation and Warehousing	6,182
Unclassified	13,063
Utilities	-
Wholesale	1,532,917
<b>Grand Total</b>	<b>17,911,516</b>
<sup>1</sup> Collected under 3.5% UEZ SUT Rate	

<b>KEARNY<sup>1</sup></b>	
<b>NAICS Industry</b>	<b>Sales Tax Collected</b>
Accommodation and Food Services	\$ -
Administrative and Support and Waste Management	-
Agriculture, Forestry, Fishing and Hunting	-
Arts, Entertainment, and Recreation	-
Construction	-
Educational Services	-
Finance and Insurance	-
Health Care and Social Assistance	-
Information	19,015
Management of Companies and Enterprises	-
Manufacturing	1,311,826
Mining	-
Other Services (except Public Administration)	237,904
Professional, Scientific, and Technical Services	-
Public Administration	-
Real Estate Rental and Leasing	-
Retail	3,429,458
Transportation and Warehousing	-
Unclassified	1,960
Utilities	-
Wholesale	25,015
<b>Grand Total</b>	<b>5,025,178</b>
<sup>1</sup> Collected under 3.5% UEZ SUT Rate	

<b>LAKEWOOD<sup>1</sup></b>	
<b>NAICS Industry</b>	<b>Sales Tax Collected</b>
Accommodation and Food Services	\$ 180,086
Administrative and Support and Waste Management	9,920
Agriculture, Forestry, Fishing and Hunting	-
Arts, Entertainment, and Recreation	30,220
Construction	307,269
Educational Services	-
Finance and Insurance	1,741
Health Care and Social Assistance	19,549
Information	-
Management of Companies and Enterprises	-
Manufacturing	1,744,177
Mining	-
Other Services (except Public Administration)	359,727
Professional, Scientific, and Technical Services	25,319
Public Administration	-
Real Estate Rental and Leasing	28,169
Retail	11,176,631
Transportation and Warehousing	146
Unclassified	182,233
Utilities	41,566
Wholesale	3,901,250
<b>Grand Total</b>	<b>18,008,003</b>
<sup>1</sup> Collected under 3.5% UEZ SUT Rate	

<b>LONG BRANCH<sup>1</sup></b>	
<b>NAICS Industry</b>	<b>Sales Tax Collected</b>
Accommodation and Food Services	\$ -
Administrative and Support and Waste Management	3,972
Agriculture, Forestry, Fishing and Hunting	-
Arts, Entertainment, and Recreation	-
Construction	219,349
Educational Services	-
Finance and Insurance	4,040
Health Care and Social Assistance	-
Information	-
Management of Companies and Enterprises	-
Manufacturing	403,229
Mining	-
Other Services (except Public Administration)	67,237
Professional, Scientific, and Technical Services	-
Public Administration	-
Real Estate Rental and Leasing	-
Retail	903,670
Transportation and Warehousing	-
Unclassified	-
Utilities	-
Wholesale	360,155
<b>Grand Total</b>	<b>1,961,653</b>
<sup>1</sup> Collected under 3.5% UEZ SUT Rate	

<b>MILLVILLE<sup>1</sup></b>	
<b>NAICS Industry</b>	<b>Sales Tax Collected</b>
Accommodation and Food Services	\$ 83
Administrative and Support and Waste Management	-
Agriculture, Forestry, Fishing and Hunting	-
Arts, Entertainment, and Recreation	44,580
Construction	-
Educational Services	-
Finance and Insurance	2,151
Health Care and Social Assistance	-
Information	41,428
Management of Companies and Enterprises	-
Manufacturing	235,944
Mining	-
Other Services (except Public Administration)	35,575
Professional, Scientific, and Technical Services	58,314
Public Administration	-
Real Estate Rental and Leasing	84
Retail	5,062,710
Transportation and Warehousing	148
Unclassified	19,391
Utilities	-
Wholesale	-
<b>Grand Total</b>	<b>5,500,409</b>
<sup>1</sup> Collected under 3.5% UEZ SUT Rate	

<b>MOUNT HOLLY<sup>1</sup></b>	
<b>NAICS Industry</b>	<b>Sales Tax Collected</b>
Accommodation and Food Services	\$ -
Administrative and Support and Waste Management	-
Agriculture, Forestry, Fishing and Hunting	-
Arts, Entertainment, and Recreation	-
Construction	-
Educational Services	-
Finance and Insurance	-
Health Care and Social Assistance	45
Information	8,349
Management of Companies and Enterprises	-
Manufacturing	228,060
Mining	-
Other Services (except Public Administration)	38,314
Professional, Scientific, and Technical Services	-
Public Administration	41
Real Estate Rental and Leasing	128,296
Retail	1,219,834
Transportation and Warehousing	-
Unclassified	-
Utilities	-
Wholesale	-
<b>Grand Total</b>	<b>1,622,939</b>
<sup>1</sup> Collected under 3.5% UEZ SUT Rate	

<b>NEW BRUNSWICK<sup>1</sup></b>	
<b>NAICS Industry</b>	<b>Sales Tax Collected</b>
Accommodation and Food Services	\$ -
Administrative and Support and Waste Management	-
Agriculture, Forestry, Fishing and Hunting	-
Arts, Entertainment, and Recreation	-
Construction	61,644
Educational Services	-
Finance and Insurance	-
Health Care and Social Assistance	-
Information	11,946
Management of Companies and Enterprises	-
Manufacturing	43,490
Mining	-
Other Services (except Public Administration)	42,476
Professional, Scientific, and Technical Services	-
Public Administration	-
Real Estate Rental and Leasing	-
Retail	1,218,200
Transportation and Warehousing	-
Unclassified	3,160
Utilities	-
Wholesale	274,777
<b>Grand Total</b>	<b>1,655,694</b>
<sup>1</sup> Collected under 3.5% UEZ SUT Rate	



<b>NEWARK<sup>1</sup></b>	
<b>NAICS Industry</b>	<b>Sales Tax Collected</b>
Accommodation and Food Services	\$ 28,851
Administrative and Support and Waste Management	12,681
Agriculture, Forestry, Fishing and Hunting	-
Arts, Entertainment, and Recreation	25,008
Construction	110,073
Educational Services	2,768
Finance and Insurance	2,119
Health Care and Social Assistance	38
Information	263,214
Management of Companies and Enterprises	-
Manufacturing	776,833
Mining	-
Other Services (except Public Administration)	289,114
Professional, Scientific, and Technical Services	2,620
Public Administration	-
Real Estate Rental and Leasing	507
Retail	7,869,071
Transportation and Warehousing	8,173
Unclassified	1,774
Utilities	-
Wholesale	1,605,591
<b>Grand Total</b>	<b>10,998,437</b>
<sup>1</sup> Collected under 3.5% UEZ SUT Rate	

<b>NORTH BERGEN<sup>1</sup></b>	
<b>NAICS Industry</b>	<b>Sales Tax Collected</b>
Accommodation and Food Services	\$ -
Administrative and Support and Waste Management	-
Agriculture, Forestry, Fishing and Hunting	-
Arts, Entertainment, and Recreation	35
Construction	66,297
Educational Services	-
Finance and Insurance	-
Health Care and Social Assistance	-
Information	91,837
Management of Companies and Enterprises	-
Manufacturing	393,830
Mining	-
Other Services (except Public Administration)	20,910
Professional, Scientific, and Technical Services	369
Public Administration	-
Real Estate Rental and Leasing	1,483
Retail	8,431,491
Transportation and Warehousing	-
Unclassified	33,450
Utilities	-
Wholesale	428,944
<b>Grand Total</b>	<b>9,468,647</b>
<sup>1</sup> Collected under 3.5% UEZ SUT Rate	

<b>NORTH WILDWOOD CITY<sup>1</sup></b>	
<b>NAICS Industry</b>	<b>Sales Tax Collected</b>
Accommodation and Food Services	\$ -
Administrative and Support and Waste Management	-
Agriculture, Forestry, Fishing and Hunting	-
Arts, Entertainment, and Recreation	8,474
Construction	31,084
Educational Services	-
Finance and Insurance	-
Health Care and Social Assistance	-
Information	-
Management of Companies and Enterprises	-
Manufacturing	121,209
Mining	-
Other Services (except Public Administration)	-
Professional, Scientific, and Technical Services	-
Public Administration	-
Real Estate Rental and Leasing	-
Retail	162,449
Transportation and Warehousing	-
Unclassified	-
Utilities	-
Wholesale	-
<b>Grand Total</b>	<b>323,217</b>
<sup>1</sup> Collected under 3.5% UEZ SUT Rate	

<b>ORANGE<sup>1</sup></b>	
<b>NAICS Industry</b>	<b>Sales Tax Collected</b>
Accommodation and Food Services	\$ -
Administrative and Support and Waste Management	-
Agriculture, Forestry, Fishing and Hunting	-
Arts, Entertainment, and Recreation	-
Construction	-
Educational Services	578
Finance and Insurance	-
Health Care and Social Assistance	-
Information	103,383
Management of Companies and Enterprises	-
Manufacturing	400
Mining	-
Other Services (except Public Administration)	7,504
Professional, Scientific, and Technical Services	-
Public Administration	-
Real Estate Rental and Leasing	-
Retail	863,042
Transportation and Warehousing	-
Unclassified	-
Utilities	-
Wholesale	574,179
<b>Grand Total</b>	<b>1,549,085</b>
<sup>1</sup> Collected under 3.5% UEZ SUT Rate	

<b>PASSAIC<sup>1</sup></b>	
<b>NAICS Industry</b>	<b>Sales Tax Collected</b>
Accommodation and Food Services	\$ 10,464
Administrative and Support and Waste Management	-
Agriculture, Forestry, Fishing and Hunting	-
Arts, Entertainment, and Recreation	-
Construction	70,679
Educational Services	-
Finance and Insurance	2,203
Health Care and Social Assistance	-
Information	46,284
Management of Companies and Enterprises	-
Manufacturing	33,791
Mining	-
Other Services (except Public Administration)	31,030
Professional, Scientific, and Technical Services	31,800
Public Administration	-
Real Estate Rental and Leasing	2,493
Retail	4,165,835
Transportation and Warehousing	9,879
Unclassified	11,696
Utilities	-
Wholesale	74,321
<b>Grand Total</b>	<b>4,490,475</b>
<sup>1</sup> Collected under 3.5% UEZ SUT Rate	

<b>PATERSON<sup>1</sup></b>	
<b>NAICS Industry</b>	<b>Sales Tax Collected</b>
Accommodation and Food Services	\$ -
Administrative and Support and Waste Management	28,389
Agriculture, Forestry, Fishing and Hunting	-
Arts, Entertainment, and Recreation	-
Construction	171,424
Educational Services	-
Finance and Insurance	-
Health Care and Social Assistance	-
Information	157,371
Management of Companies and Enterprises	-
Manufacturing	568,632
Mining	-
Other Services (except Public Administration)	741,710
Professional, Scientific, and Technical Services	15,434
Public Administration	-
Real Estate Rental and Leasing	314
Retail	8,311,232
Transportation and Warehousing	-
Unclassified	24,825
Utilities	-
Wholesale	1,897,246
<b>Grand Total</b>	<b>11,916,578</b>
<sup>1</sup> Collected under 3.5% UEZ SUT Rate	

<b>PEMBERTON<sup>1</sup></b>	
<b>NAICS Industry</b>	<b>Sales Tax Collected</b>
Accommodation and Food Services	\$ -
Administrative and Support and Waste Management	-
Agriculture, Forestry, Fishing and Hunting	1,939
Arts, Entertainment, and Recreation	-
Construction	-
Educational Services	-
Finance and Insurance	-
Health Care and Social Assistance	-
Information	-
Management of Companies and Enterprises	-
Manufacturing	2,937
Mining	-
Other Services (except Public Administration)	28,426
Professional, Scientific, and Technical Services	-
Public Administration	-
Real Estate Rental and Leasing	-
Retail	435,053
Transportation and Warehousing	-
Unclassified	-
Utilities	-
Wholesale	1,441
<b>Grand Total</b>	<b>469,796</b>
<sup>1</sup> Collected under 3.5% UEZ SUT Rate	

<b>PERTH AMBOY<sup>1</sup></b>	
<b>NAICS Industry</b>	<b>Sales Tax Collected</b>
Accommodation and Food Services	\$ -
Administrative and Support and Waste Management	7,767
Agriculture, Forestry, Fishing and Hunting	-
Arts, Entertainment, and Recreation	-
Construction	28,707
Educational Services	5,518
Finance and Insurance	-
Health Care and Social Assistance	-
Information	22,043
Management of Companies and Enterprises	-
Manufacturing	720,682
Mining	-
Other Services (except Public Administration)	11,512
Professional, Scientific, and Technical Services	-
Public Administration	-
Real Estate Rental and Leasing	-
Retail	1,414,378
Transportation and Warehousing	-
Unclassified	6,165
Utilities	-
Wholesale	225,518
<b>Grand Total</b>	<b>2,442,288</b>
<sup>1</sup> Collected under 3.5% UEZ SUT Rate	



<b>PHILLIPSBURG<sup>1</sup></b>	
<b>NAICS Industry</b>	<b>Sales Tax Collected</b>
Accommodation and Food Services	\$ -
Administrative and Support and Waste Management	-
Agriculture, Forestry, Fishing and Hunting	-
Arts, Entertainment, and Recreation	4
Construction	-
Educational Services	-
Finance and Insurance	-
Health Care and Social Assistance	35
Information	-
Management of Companies and Enterprises	-
Manufacturing	10,876
Mining	-
Other Services (except Public Administration)	50,090
Professional, Scientific, and Technical Services	3,417
Public Administration	-
Real Estate Rental and Leasing	-
Retail	351,158
Transportation and Warehousing	-
Unclassified	-
Utilities	-
Wholesale	46,798
<b>Grand Total</b>	<b>462,378</b>
<sup>1</sup> Collected under 3.5% UEZ SUT Rate	

<b>PLAINFIELD<sup>1</sup></b>	
<b>NAICS Industry</b>	<b>Sales Tax Collected</b>
Accommodation and Food Services	\$ -
Administrative and Support and Waste Management	80,717
Agriculture, Forestry, Fishing and Hunting	-
Arts, Entertainment, and Recreation	-
Construction	-
Educational Services	-
Finance and Insurance	-
Health Care and Social Assistance	27
Information	17,102
Management of Companies and Enterprises	-
Manufacturing	5,714
Mining	-
Other Services (except Public Administration)	33,025
Professional, Scientific, and Technical Services	7,745
Public Administration	-
Real Estate Rental and Leasing	-
Retail	578,852
Transportation and Warehousing	-
Unclassified	-
Utilities	-
Wholesale	562,203
<b>Grand Total</b>	<b>1,285,386</b>
<sup>1</sup> Collected under 3.5% UEZ SUT Rate	

<b>PLEASANTVILLE<sup>1</sup></b>	
<b>NAICS Industry</b>	<b>Sales Tax Collected</b>
Accommodation and Food Services	\$ -
Administrative and Support and Waste Management	2,874
Agriculture, Forestry, Fishing and Hunting	-
Arts, Entertainment, and Recreation	-
Construction	314,314
Educational Services	-
Finance and Insurance	-
Health Care and Social Assistance	-
Information	-
Management of Companies and Enterprises	-
Manufacturing	355,298
Mining	-
Other Services (except Public Administration)	98,408
Professional, Scientific, and Technical Services	-
Public Administration	-
Real Estate Rental and Leasing	300
Retail	4,512,351
Transportation and Warehousing	-
Unclassified	-
Utilities	-
Wholesale	1,501,827
<b>Grand Total</b>	<b>6,785,373</b>
<sup>1</sup> Collected under 3.5% UEZ SUT Rate	

<b>ROSELLE BORO<sup>1</sup></b>	
<b>NAICS Industry</b>	<b>Sales Tax Collected</b>
Accommodation and Food Services	\$ -
Administrative and Support and Waste Management	-
Agriculture, Forestry, Fishing and Hunting	-
Arts, Entertainment, and Recreation	-
Construction	-
Educational Services	-
Finance and Insurance	-
Health Care and Social Assistance	-
Information	3,238
Management of Companies and Enterprises	-
Manufacturing	5,062
Mining	-
Other Services (except Public Administration)	705,006
Professional, Scientific, and Technical Services	-
Public Administration	-
Real Estate Rental and Leasing	-
Retail	756,579
Transportation and Warehousing	-
Unclassified	-
Utilities	-
Wholesale	91,833
<b>Grand Total</b>	<b>1,561,718</b>
<sup>1</sup> Collected under 3.5% UEZ SUT Rate	

<b>TRENTON<sup>1</sup></b>	
<b>NAICS Industry</b>	<b>Sales Tax Collected</b>
Accommodation and Food Services	\$ -
Administrative and Support and Waste Management	779
Agriculture, Forestry, Fishing and Hunting	-
Arts, Entertainment, and Recreation	4,425
Construction	7,640
Educational Services	-
Finance and Insurance	27,786
Health Care and Social Assistance	6,326
Information	14,137
Management of Companies and Enterprises	-
Manufacturing	230,797
Mining	-
Other Services (except Public Administration)	9,892
Professional, Scientific, and Technical Services	-
Public Administration	-
Real Estate Rental and Leasing	-
Retail	1,070,720
Transportation and Warehousing	-
Unclassified	-
Utilities	-
Wholesale	1,077,586
<b>Grand Total</b>	<b>2,450,087</b>
<sup>1</sup> Collected under 3.5% UEZ SUT Rate	

<b>UNION CITY<sup>1</sup></b>	
<b>NAICS Industry</b>	<b>Sales Tax Collected</b>
Accommodation and Food Services	\$ -
Administrative and Support and Waste Management	10,343
Agriculture, Forestry, Fishing and Hunting	-
Arts, Entertainment, and Recreation	4,246
Construction	-
Educational Services	-
Finance and Insurance	-
Health Care and Social Assistance	-
Information	54,165
Management of Companies and Enterprises	-
Manufacturing	62,738
Mining	-
Other Services (except Public Administration)	40,644
Professional, Scientific, and Technical Services	8,899
Public Administration	-
Real Estate Rental and Leasing	-
Retail	1,036,727
Transportation and Warehousing	-
Unclassified	8,994
Utilities	-
Wholesale	83,450
<b>Grand Total</b>	<b>1,310,206</b>
<sup>1</sup> Collected under 3.5% UEZ SUT Rate	

<b>VINELAND<sup>1</sup></b>	
<b>NAICS Industry</b>	<b>Sales Tax Collected</b>
Accommodation and Food Services	\$ -
Administrative and Support and Waste Management	25,147
Agriculture, Forestry, Fishing and Hunting	-
Arts, Entertainment, and Recreation	874
Construction	42,540
Educational Services	-
Finance and Insurance	-
Health Care and Social Assistance	32,200
Information	177,338
Management of Companies and Enterprises	-
Manufacturing	603,582
Mining	-
Other Services (except Public Administration)	127,097
Professional, Scientific, and Technical Services	25,153
Public Administration	0
Real Estate Rental and Leasing	50,012
Retail	9,881,689
Transportation and Warehousing	-
Unclassified	4,098
Utilities	146
Wholesale	1,275,043
<b>Grand Total</b>	<b>12,244,917</b>
<sup>1</sup> Collected under 3.5% UEZ SUT Rate	

<b>WEST NEW YORK<sup>1</sup></b>	
<b>NAICS Industry</b>	<b>Sales Tax Collected</b>
Accommodation and Food Services	\$ -
Administrative and Support and Waste Management	-
Agriculture, Forestry, Fishing and Hunting	-
Arts, Entertainment, and Recreation	5,900
Construction	-
Educational Services	10,608
Finance and Insurance	2,592
Health Care and Social Assistance	-
Information	255,315
Management of Companies and Enterprises	-
Manufacturing	30,526
Mining	-
Other Services (except Public Administration)	21,616
Professional, Scientific, and Technical Services	-
Public Administration	-
Real Estate Rental and Leasing	-
Retail	1,043,975
Transportation and Warehousing	-
Unclassified	8,366
Utilities	-
Wholesale	615,590
<b>Grand Total</b>	<b>1,994,488</b>
<sup>1</sup> Collected under 3.5% UEZ SUT Rate	



<b>WEST WILDWOOD BORO<sup>1</sup></b>	
<b>NAICS Industry</b>	<b>Sales Tax Collected</b>
Accommodation and Food Services	\$ -
Administrative and Support and Waste Management	-
Agriculture, Forestry, Fishing and Hunting	-
Arts, Entertainment, and Recreation	6,952
Construction	-
Educational Services	-
Finance and Insurance	-
Health Care and Social Assistance	-
Information	-
Management of Companies and Enterprises	-
Manufacturing	-
Mining	-
Other Services (except Public Administration)	-
Professional, Scientific, and Technical Services	-
Public Administration	-
Real Estate Rental and Leasing	-
Retail	2,674
Transportation and Warehousing	-
Unclassified	-
Utilities	-
Wholesale	-
<b>Grand Total</b>	<b>9,626</b>
<sup>1</sup> Collected under 3.5% UEZ SUT Rate	

<b>WILDWOOD CITY<sup>1</sup></b>	
<b>NAICS Industry</b>	<b>Sales Tax Collected</b>
Accommodation and Food Services	\$ 2,570
Administrative and Support and Waste Management	-
Agriculture, Forestry, Fishing and Hunting	-
Arts, Entertainment, and Recreation	6,412
Construction	31,618
Educational Services	-
Finance and Insurance	-
Health Care and Social Assistance	-
Information	-
Management of Companies and Enterprises	-
Manufacturing	117,568
Mining	-
Other Services (except Public Administration)	860
Professional, Scientific, and Technical Services	22,972
Public Administration	-
Real Estate Rental and Leasing	12,234
Retail	676,421
Transportation and Warehousing	78,468
Unclassified	-
Utilities	-
Wholesale	50,839
<b>Grand Total</b>	<b>999,961</b>
<sup>1</sup> Collected under 3.5% UEZ SUT Rate	

<b>WILDWOOD CREST BORO<sup>1</sup></b>	
<b>NAICS Industry</b>	<b>Sales Tax Collected</b>
Accommodation and Food Services	\$ 1,280
Administrative and Support and Waste Management	-
Agriculture, Forestry, Fishing and Hunting	-
Arts, Entertainment, and Recreation	2,274
Construction	-
Educational Services	-
Finance and Insurance	-
Health Care and Social Assistance	-
Information	-
Management of Companies and Enterprises	-
Manufacturing	-
Mining	-
Other Services (except Public Administration)	-
Professional, Scientific, and Technical Services	-
Public Administration	-
Real Estate Rental and Leasing	591
Retail	26,247
Transportation and Warehousing	-
Unclassified	-
Utilities	-
Wholesale	-
<b>Grand Total</b>	<b>34,911</b>
<sup>1</sup> Collected under 3.5% UEZ SUT Rate	

**Table 44 – Atlantic City Luxury Tax Summary Table**

<b>Atlantic City Luxury Tax (Tax Year 2015)</b>				
<b>AC Luxury Tax from Room Rentals</b>	<b>AC Luxury Tax Receipts from Alcoholic Beverages (3% on sales of alcoholic beverages sold by the drink.)</b>	<b>Total AC Luxury Tax Due from Room Rentals and Alcohol</b>	<b>NJ Portion of Sales and Use Tax on Room Rentals</b>	<b>Total AC Promotional Fee Casinos - \$2 per day All others, \$1 per day</b>
<b>\$ 25,236,071</b>	<b>\$ 4,340,272</b>	<b>\$ 29,578,509</b>	<b>\$ 11,127,523</b>	<b>\$ 8,362,482</b>