

New Jersey					
Statement of the issues	SSUTA section and/or rule reference	State Authority	State's written comments	BAC/ public comments	Staff Comment
<b>Report Issue 1: Taxability Matrix</b>					
Installation charges (ref. no. 10040) - add 54:32B-2(oo)(1)(E); mandatory software contracts for prewritten software delivered via load and leave - add 53:32B-8.56; mandatory software contracts for non-prewritten software delivered electronically and via load and leave - put "X" in exempt column; grooming and hygiene products for animal use - add 54:32B-8.1(a); free samples of drugs for animal use - move "X" to taxable column	SSUTA Library of Definitions	Various	Agreed- changes have been made		
<b>Report Issue 2: Certificate of Compliance</b>					
Section 310, paragraph 4 - change 54:32B-3.1(a)(5) to 54:32B-3.1(a)(4); Section 310.1 - change "Yes" to "No"; Alcoholic beverages - change "Yes" to "No"; Move administrative code and technical bulletin citations from notes column to citation column	SSUTA Sections 310, 310.1, Library of Definitions	Various	Agreed- changes have been made		
<b>Report Issue 3: Direct mail sourcing</b>					
The definitions for "advertising and promotional direct mail" and "other direct mail" have not been adopted. The sourcing for other direct mail has not been adopted.	SSUTA Section 313	54:32B-3.3 54:32B-3(b)(5)	For sec. 313 parts B1 and B2--New Jersey will change the answer to "no" and add the comment " New Jersey does not tax other direct mail"		
<b>Report Issue 4: Taxability matrix changes</b>					
The citation given for relief from liability until the 1st day of the calendar month that is at least 30 days after notice relates to rate changes. Is this provision documented elsewhere?	SSUTA Section 328		New Jersey will change the answer to "no" and add the comment " relief may be granted on a case by case basis"		

