



## **Sales Tax News From the New Jersey Division of Taxation.**

**Starting January 1, 2018, the Sales and Use Tax rate will decrease from 6.875% to 6.625%.**

Please prepare to update your records accordingly. The new tax rates will be:

- **Atlantic City Luxury Tax**
  - **12.625%** (9% Atlantic City Luxury Tax and 3.625% New Jersey Sales and Use Tax for sales subject to both taxes – other than alcoholic beverages by the drink);
  - **9.625%** (3% Atlantic City Luxury Tax and 6.625% New Jersey Sales and Use Tax for alcoholic beverages that are sold by the drink in Atlantic City);
- **Boat and Other Vessels Sales Tax – 3.3125%** (50% reduced rate);
- **Cape May County Tourism Tax – 8.625%** (6.625% New Jersey Sales and Use Tax and 2% Tourism Tax for Wildwood, Wildwood Crest, and North Wildwood). This rate is in addition to the 1.85% Tourism Assessment and the 3.15% State Occupancy Fee on hotel occupancies;
- **New Jersey Sales and Use Tax – 6.625%;**
- **Salem County Sales Tax – 3.3125%** (50% reduced rate);
- **Urban Enterprise Zone Sales Tax – 3.3125%** (50% reduced rate).

If you have any questions:

- Visit [here](#) for more information about New Jersey Sales and Use Tax;
- Call the Division of Taxation's Customer Service Center at 609-292-6400. We're available Monday, 8:30 a.m. to 5:30 p.m. and Tuesday through Friday, 8:30 a.m. to 4:30 p.m., except State holidays; or
- [Email](#) us.