

**SENATE, No. 3133**

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**STATE OF NEW JERSEY**  
**219th LEGISLATURE**

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INTRODUCED NOVEMBER 5, 2020

**Sponsored by:**

**Senator KRISTIN M. CORRADO**

**District 40 (Bergen, Essex, Morris and Passaic)**

**Co-Sponsored by:**

**Senator A.M.Bucco**

**SYNOPSIS**

Exempts protective face coverings from sales and use tax.

**CURRENT VERSION OF TEXT**

As introduced.



**(Sponsorship Updated As Of: 11/5/2020)**

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1 AN ACT exempting protective face coverings from the sales and use  
2 tax, amending P.L.1980, c.105.

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4 **BE IT ENACTED** by the Senate and General Assembly of the State  
5 of New Jersey:

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7 1. Section 13 of P.L.1980, c.105 (C.54:32B-8.1) is amended to  
8 read as follows:

9 13. a. Receipts from sales of the following sold for human use  
10 are exempt from the tax imposed under the "Sales and Use Tax  
11 Act":

12 (1) drugs sold pursuant to a doctor's prescription;

13 (2) over-the-counter drugs;

14 (3) diabetic supplies;

15 (4) prosthetic devices;

16 (5) tampons or like products;

17 (6) medical oxygen;

18 (7) human blood and its derivatives;

19 (8) durable medical equipment for home use;

20 (9) mobility enhancing equipment sold by prescription; **[and]**

21 (10) repair and replacement parts for any of the foregoing  
22 exempt devices and equipment **[.]** ; and

23 (11) protective face coverings.

24 b. As used in this section:

25 "Drug" means a compound, substance, or preparation, and any  
26 component of a compound, substance, or preparation, other than  
27 food and food ingredients, dietary supplements, or alcoholic  
28 beverages:

29 (1) recognized in the official United States Pharmacopoeia,  
30 official Homeopathic Pharmacopoeia of the United States, or  
31 official National Formulary, and supplement to any of them; or

32 (2) intended for use in the diagnosis, cure, mitigation, treatment,  
33 or prevention of disease; or

34 (3) intended to affect the structure or any function of the body.

35 "Over-the-counter-drug" means a drug that contains a label  
36 which identifies the product as a drug, required by 21 CFR 201.66.

37 The label includes:

38 (1) a "Drug Facts" panel or

39 (2) a statement of the "active ingredient" or "active ingredients"  
40 with a list of those ingredients contained in the compound,  
41 substance or preparation. "Over-the-counter drug" does not include  
42 a grooming and hygiene product.

43 "Grooming and hygiene product" is soap or cleaning solution,  
44 shampoo, toothpaste, mouthwash, anti-perspirant, or sun tan lotion

**EXPLANATION – Matter enclosed in bold-faced brackets **[thus]** in the above bill is not enacted and is intended to be omitted in the law.**

**Matter underlined thus is new matter.**

1 or screen, regardless of whether the item meets the definition of  
2 "over-the-counter drug."

3 "Prescription" means an order, formula, or recipe issued in any  
4 form of oral, written, electronic, or other means of transmission by  
5 a duly licensed practitioner authorized by the laws of this State.

6 "Prosthetic device" means a replacement, corrective, or  
7 supportive device including repair and replacement parts for same  
8 worn on or in the body in order to:

- 9 (1) artificially replace a missing portion of the body; or
- 10 (2) prevent or correct a physical disability; or
- 11 (3) support a weak or disabled portion of the body.

12 "Durable medical equipment" means equipment, including repair  
13 and replacement parts, but not including mobility enhancing  
14 equipment, that:

- 15 (1) can withstand repeated use;
- 16 (2) is primarily and customarily used to serve a medical  
17 purpose;
- 18 (3) is generally not useful to a person in the absence of illness or  
19 injury; and
- 20 (4) is not worn in or on the body.

21 "Mobility enhancing equipment" means equipment, including  
22 repair and replacement parts, other than durable medical equipment,  
23 that:

- 24 (1) is primarily and customarily used to provide or increase the  
25 ability to move from one place to another and which is appropriate  
26 for use either at home or in a motor vehicle; and
- 27 (2) is not generally used by persons with typical mobility; and
- 28 (3) does not include any motor vehicle or equipment on a motor  
29 vehicle normally provided by a motor vehicle manufacturer.

30 "Protective face coverings" means medical masks, respirators, or  
31 other face coverings that are designed, or sold for use, to protect the  
32 wearer or others from the spread of infection or illness.

33 c. Receipts from sales of supplies purchased for use in  
34 providing medical services for compensation, but not transferred to  
35 the purchaser of the service in conjunction with the performance of  
36 the service, shall be considered taxable receipts from retail sales  
37 notwithstanding the exemption from the tax imposed under the  
38 "Sales and Use Tax Act" provided under this section.

39 (cf: P.L.2017, c.131, s.214)

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41 2. This act shall take effect immediately.

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#### STATEMENT

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46 This bill exempts protective face coverings from taxation under  
47 the "Sales and Use Tax Act." In response to the COVID-19  
48 pandemic, the Governor has mandated New Jerseyans to wear

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1 protective face coverings, commonly referred to as masks, indoors  
2 and outdoors when social distancing is not feasible.

3 As defined in the bill, protective face coverings are medical  
4 masks, respirators, or other coverings that are designed, or sold for  
5 use, to protect the wearer or others from the spread of infection or  
6 illness.