



Office of the Chief Financial Officer
Dominic Maiese Municipal Complex
125 South Route 73
Braddock, New Jersey
Tel: (609)567-0700 X4000

**NOTICE TO VENDORS
NEW JERSEY SALES AND USE TAX EXEMPTION**

To: All Vendors, Contractors, Suppliers, Payees and Service Providers

Re: Sales and Use Tax Exemption – Township of Winslow

The **Township of Winslow**, located in Camden County, New Jersey, is a political subdivision of the State of New Jersey and is a governmental entity exempt from New Jersey Sales and Use Tax on qualifying purchases made directly by the Township in its governmental capacity.

The Township's exemption from New Jersey Sales and Use Tax is established under the **New Jersey Sales and Use Tax Act, N.J.S.A. 54:32B-1 et seq.**, specifically **N.J.S.A. 54:32B-9(a)(1)**.

Statutory Authority

N.J.S.A. 54:32B-9(a)(1) provides an exemption for sales, services, and other transactions involving the State of New Jersey and its agencies, instrumentalities, public authorities, public corporations, and **political subdivisions**, when the governmental entity is the purchaser, user, or consumer, subject to the provisions and exceptions of the Act.

Accordingly, the **Township of Winslow, as a political subdivision of the State of New Jersey, is exempt from New Jersey Sales and Use Tax on qualifying purchases made directly by the Township for official governmental purposes.**

The applicable statutory and regulatory authority includes:

- **N.J.S.A. 54:32B-1 et seq.** – New Jersey Sales and Use Tax Act;
- **N.J.S.A. 54:32B-9(a)(1)** – Sales and Use Tax exemption applicable to the State of New Jersey, governmental entities, and political subdivisions when acting as the purchaser, user, or consumer;
- **N.J.S.A. 54:32B-8.22** – Certain purchases of materials, supplies, and services by contractors or repairmen for qualifying exempt organizations and governmental projects, subject to the statutory requirements;
- **N.J.A.C. 18:24-10.2** – Requirements concerning documentation of sales and use tax exemptions.

Vendor Billing Requirements

When providing qualifying goods or taxable services directly to the **Township of Winslow** pursuant to an authorized Township purchase order, contract, or other authorized procurement document, vendors should **not charge New Jersey Sales and Use Tax** on the Township's exempt purchases.

The transaction must be:

1. Made directly by the **Township of Winslow**;
2. For the official governmental use of the Township;
3. Authorized through the Township's applicable purchasing procedures; and
4. Paid directly by the Township.

The exemption does not apply to purchases made personally by an employee, official, or other individual and subsequently submitted to the Township for reimbursement.

Contractors and Subcontractors

This notice applies to purchases made directly by the Township. The Township's governmental exemption should not automatically be interpreted as extending to a vendor's or contractor's own purchases of equipment, materials, supplies, or other items.

Where a separate statutory exemption applies to purchases made by a contractor for work performed for an exempt governmental entity, the contractor must satisfy all requirements applicable to that exemption and provide any required exemption documentation.

Exceptions

The Township's governmental Sales and Use Tax exemption does not mean that every transaction involving the Township is exempt from every New Jersey tax, fee, or charge. Certain transactions are subject to specific statutory provisions and exceptions.

For example, certain purchases of **natural gas, electricity, and utility services** may be subject to New Jersey Sales and Use Tax notwithstanding the governmental exemption.

Vendors are responsible for applying the appropriate tax treatment in accordance with applicable New Jersey law.

The **Township of Winslow** appreciates your cooperation in ensuring that invoices and other billing submitted to the Township accurately reflect the Township's tax-exempt status and comply with applicable New Jersey statutes and regulations.

If additional documentation regarding the Township's governmental tax-exempt status is required, please contact the **Township of Winslow Purchasing Department**.

Respectfully,



Stephen Dringus, CMFO

Chief Financial Officer

Township of Winslow