



State of New Jersey
DEPARTMENT OF THE TREASURY

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***NJ Division of Taxation Reminds Consumers & Business
Owners
That Sales Tax Rate Will Change to 6.625% in the New Year***

TRENTON – The New Jersey Division of Taxation is reminding business owners that the State Sales and Use Tax rate will be reduced to 6.625% on Jan. 1, 2018.

The previous rate of 6.875 percent went into effect on Jan. 1, 2017, a reduction from the 7 percent rate that had remained unchanged since 2006. Business owners should prepare to change their point-of-sale systems to reflect the lower rate for the New Year.

Rates for State Sales Tax in Urban Enterprise Zones also will change on Jan. 1, 2018. The rate in a designated UEZ will be 50 percent of the Sales Tax rate, or 3.3125 percent. The previous UEZ rate was 3.4375 percent.

Calculate the tax due using either the ST-75, Sales Tax Collection Schedule (Click here: [ST-75](#)) or by multiplying taxable receipts by the applicable rate. Taxes are calculated to the third decimal point. Round up for one-half cent (\$0.005) or higher. Round down for less than half a cent.

Click here for more information – [Sales Tax](#) – or here to contact the Division: [Tax Questions](#)