

## CHAPTER 221

**An Act** providing expanded sales and use tax exemptions for the film and video industry, supplementing P.L.1966, c.30 (C.54:32B-1 et seq.).

**Be It Enacted** *by the Senate and General Assembly of the State of New Jersey:*

C.54:32B-8.49 Film and video industry, sales, use tax exemptions.

1.a.Receipts from sales of tangible personal property for use or consumption directly and primarily in the production of film or video for sale are exempt from the tax imposed under the "Sales and Use Tax Act." This exemption shall apply to tangible personal property including motor vehicles, replacement parts without regard to useful life, tools and supplies, but shall not apply to tangible personal property the use of which is incidental to the production of film or video.

b. The receipts from sales of the services of installing, maintaining, servicing, or repairing tangible personal property for use or consumption directly and primarily in the production of film or video for sale are exempt from the tax imposed under the "Sales and Use Tax Act."

c. For the purposes of this section, "film or video" means motion pictures including feature films, shorts and documentaries, television films or episodes, similar film and video productions whether for broadcast, cable, closed circuit or unit distribution and whether in the form of film, tape, or other analog or digital medium, but does not include any film or video that is produced by or on behalf of a corporation or other person for its own internal use for advertising, educational, training, or similar purposes

2. This act shall take effect on the first day of the third month following enactment and apply to property sold and services rendered after that date.

Approved September 22, 1999.