

**STATE OF NEW JERSEY**  
**THE DEPARTMENT OF THE TREASURY**  
**DIVISION OF TAXATION**  
**SALES TAX COLLECTION SCHEDULE**  
**RATE 6.875% EFFECTIVE JANUARY 1, 2017**

Amount of Sale	Tax to be Collected	Amount of Sale	Tax to be Collected
\$0.01 to \$0.07	None	\$6.04 to \$6.18 ...	\$0.42
0.08 to 0.21 ...	\$0.01	6.19 to 6.32 ...	.43
0.22 to 0.36 ...	.02	6.33 to 6.47 ...	.44
0.37 to 0.50 ...	.03	6.48 to 6.61 ...	.45
0.51 to 0.65 ...	.04	6.62 to 6.76 ...	.46
0.66 to 0.79 ...	.05	6.77 to 6.90 ...	.47
0.80 to 0.94 ...	.06	6.91 to 7.05 ...	.48
0.95 to 1.09 ...	.07	7.06 to 7.20 ...	.49
1.10 to 1.23 ...	.08	7.21 to 7.34 ...	.50
1.24 to 1.38 ...	.09	7.35 to 7.49 ...	.51
1.39 to 1.52 ...	.10	7.50 to 7.63 ...	.52
1.53 to 1.67 ...	.11	7.64 to 7.78 ...	.53
1.68 to 1.81 ...	.12	7.79 to 7.92 ...	.54
1.82 to 1.96 ...	.13	7.93 to 8.07 ...	.55
1.97 to 2.10 ...	.14	8.08 to 8.21 ...	.56
2.11 to 2.25 ...	.15	8.22 to 8.36 ...	.57
2.26 to 2.39 ...	.16	8.37 to 8.50 ...	.58
2.40 to 2.54 ...	.17	8.51 to 8.65 ...	.59
2.55 to 2.69 ...	.18	8.66 to 8.80 ...	.60
2.70 to 2.83 ...	.19	8.81 to 8.94 ...	.61
2.84 to 2.98 ...	.20	8.95 to 9.09 ...	.62
2.99 to 3.12 ...	.21	9.10 to 9.23 ...	.63
3.13 to 3.27 ...	.22	9.24 to 9.38 ...	.64
3.28 to 3.41 ...	.23	9.39 to 9.52 ...	.65
3.42 to 3.56 ...	.24	9.53 to 9.67 ...	.66
3.57 to 3.70 ...	.25	9.68 to 9.81 ...	.67
3.71 to 3.85 ...	.26	9.82 to 9.96 ...	.68
3.86 to 4.00 ...	.27	9.97 to 10.00 ...	.69
4.01 to 4.14 ...	.28	Over \$10 ...	.69*
4.15 to 4.29 ...	.29	Over \$20 ...	1.38*
4.30 to 4.43 ...	.30	Over \$30 ...	2.06*
4.44 to 4.58 ...	.31	Over \$40 ...	2.75*
4.59 to 4.72 ...	.32	Over \$50 ...	3.44*
4.73 to 4.87 ...	.33	Over \$60 ...	4.13*
4.88 to 5.01 ...	.34	Over \$70 ...	4.81*
5.02 to 5.16 ...	.35	Over \$80 ...	5.50*
5.17 to 5.30 ...	.36	Over \$90 ...	6.19*
5.31 to 5.45 ...	.37	Over \$100 ...	6.88*
5.46 to 5.60 ...	.38	Over \$200 ...	13.75*
5.61 to 5.74 ...	.39	Over \$300 ...	20.63*
5.75 to 5.89 ...	.40	Over \$400 ...	27.50*
5.90 to 6.03 ...	.41	Over \$500 ...	34.38*

\* On amounts above \$10.00, the tax shall be \$0.6875 on each full dollar of the amount of sale, plus the tax on each part of a dollar in excess of a full dollar in accordance with the above formula.

ST-75 (1-17)

**STATE OF NEW JERSEY**  
**THE DEPARTMENT OF THE TREASURY**  
**DIVISION OF TAXATION**  
**Combined Atlantic City Luxury Tax and**  
**State Sales Tax Collection Schedule**  
**Rates 3%, 3.875%, 9%, 12.875%**  
**Effective JANUARY 1, 2017**

Tax Rate 3%			
Amount of Sale	Tax to be Collected	Amount of Sale	Tax to be Collected
\$0.01 to \$0.16 ...	None	Over \$4 ...	.12*
.17 to .49 ...	\$0.01	Over 5 ...	.15*
.50 to .83 ...	.02	Over 10 ...	.30*
.84 to 1.16 ...	.03	Over 25 ...	.75*
Over \$2 ...	.06*	Over 50 ...	1.50*
Over \$3 ...	.09*	Over 100 ...	3.00*
Tax Rate 3.875%			
Amount of Sale	Tax to be Collected	Amount of Sale	Tax to be Collected
\$0.01 to \$0.12 ...	None	Over \$ 3 ...	.12*
.13 to .38 ...	\$0.01	Over 4 ...	.16*
.39 to .64 ...	.02	Over 5 ...	.19*
.65 to .90 ...	.03	Over 10 ...	.39*
.91 to 1.16 ...	.04	Over 50 ...	1.94*
Over \$ 2 ...	.08*	Over 100 ...	3.88*
Tax Rate 9%			
Amount of Sale	Tax to be Collected	Amount of Sale	Tax to be Collected
\$0.01 to \$0.05 ...	None	Over \$ 2 ...	.18*
.06 to .16 ...	\$0.01	Over 3 ...	.27*
.17 to .27 ...	.02	Over 4 ...	.36*
.28 to .38 ...	.03	Over 5 ...	.45*
.39 to .49 ...	.04	Over 10 ...	.90*
.50 to .61 ...	.05	Over 15 ...	1.35*
.62 to .72 ...	.06	Over 20 ...	1.80*
.73 to .83 ...	.07	Over 25 ...	2.25*
.84 to .94 ...	.08	Over 50 ...	4.50*
.95 to 1.05 ...	.09	Over 100 ...	9.00*
Tax Rate 12.875%			
Amount of Sale	Tax to be Collected	Amount of Sale	Tax to be Collected
\$0.01 to \$0.03 ...	None	Over \$ 2 ...	.26*
.04 to .11 ...	\$0.01	Over 3 ...	.39*
.12 to .19 ...	.02	Over 4 ...	.52*
.20 to .27 ...	.03	Over 5 ...	.64*
.28 to .34 ...	.04	Over 10 ...	1.29*
.35 to .42 ...	.05	Over 15 ...	1.93*
.43 to .50 ...	.06	Over 20 ...	2.58*
.51 to .58 ...	.07	Over 25 ...	3.22*
.59 to .66 ...	.08	Over 30 ...	3.86*
.67 to .73 ...	.09	Over 35 ...	4.51*
.74 to .81 ...	.10	Over 40 ...	5.15*
.82 to .89 ...	.11	Over 45 ...	5.79*
.90 to .97 ...	.12	Over 50 ...	6.44*
.98 to 1.04 ...	.13	Over 100 ...	12.88*

\* On amounts above \$1.00, the tax shall be a multiple of the rate on each full dollar of the sale plus the tax on each part of a dollar in excess of a full dollar in accordance with the above formula.

ST-275 (1-17)