



Phase Out of Cosmetic Medical Procedures Gross Receipts Tax

P.L. 2011, c. 189, which was signed into law on January 17, 2012, phases out the Cosmetic Medical Procedures Gross Receipts Tax over the next two years. A reduction in the tax is applicable for periods beginning in calendar year 2012.

Beginning July 1, 2012, the current 6% tax rate imposed on the gross receipts from cosmetic medical procedures as defined by the Act (N.J.S.A. 54:32E-1) will be reduced. The schedule for the tax phase out is as follows:

Period When Procedures are Performed	Tax Rate
On or after July 1, 2012 - before July 1, 2013	4%
On or after July 1, 2013 - before July 1, 2014	2%
On or after July 1, 2014	0%

Note: The first returns reflecting the collection of tax at the 4% rate will be due on October 20, 2012.

Please check the Division's web site periodically for information on updated filing and payment instructions which should be available shortly.

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