

## Sales/Use/Indirect:

### New Jersey: Charging a Zero-Emission Vehicle is Considered Taxable Maintenance or Service to TPP

*Zero Emission Vehicles Frequently Asked Questions*, N.J. Div. of Tax. (9/20/24). Responding to a series of posted “frequently asked questions” concerning New Jersey’s zero emission vehicles (ZEVs) sales and use tax exemption, the New Jersey Division of Taxation (Division) states that purchasers must pay New Jersey sales tax when charging a ZEV at a charging station, because “the charging of a ZEV is considered a taxable maintenance or service to tangible personal property.” According to the Division, “this is the case whether or not the purchaser is charged a flat fee or if the purchaser is charged for exact usage via a meter.” Please contact us with any questions.

**URL:** <https://www.nj.gov/treasury/taxation/businesses/salestax/zevfaq.shtml>

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