

State of Local Sales and Use Taxes
Statement of Exemption

To Whom It May Concern:

New Jersey Transit Corporation (NJ TRANSIT) was created by the New Jersey Public Transportation Act of 1979 (Chapter 150, P.L. 1979) and is empowered with the authority to acquire, own, operate and contract for the operation of public transportation services. NJ TRANSIT provided these services principally through the operations of its bus and commuter rail subsidiaries. Section 4 of the Act reads as follows:

“There is hereby established in the Executive Branch of the State Government the New Jersey Transit Corporation. The Corporation is hereby constituted as an instrumentality of the State exercising public and essential governmental functions, and the exercise by the Corporation of the powers conferred by this Act shall be deemed and held to be an essential governmental function of the State.”

The undersigned hereby certifies that NJ TRANSIT Bus Operations, NJ TRANSIT Mercer, and NJ TRANSIT Rail Operations are subsidiaries of New Jersey Transit Corporation and that, as an instrumentality of the State of New Jersey, NJ TRANSIT is not required to pay New Jersey Sales and/or Use Tax on the purchase of goods or services pursuant to Section 9 (a)(1) of the New Jersey Sales and Use Tax Act (N.J.S.A. 54:32B-1et seq.).

For the convenience of its many suppliers, NJ TRANSIT has obtained a certificate of authority number (21-60000928) and provides Form ST-4, Exempt Use Certificate, for purchases of tangible personal property which will be used for an exempt purpose. The New Jersey Division of Taxation does not issue Form ST-5, Exempt Organization Certificate, to New Jersey government agencies and advises that proof of exemption is a government purchase order, contract, or direct payment.

The undersigned also certifies that NJ TRANSIT is exempt from state and local taxes established within other states to the same extent that the National Railroad Passenger Corporation (Amtrak) is exempt from such taxes. This exemption is based on the transportation appropriations bill for Federal fiscal year 1989 (Public Law 100-457) which amended Section 336, Section 501(c) of the Rail Passenger Service Act (45 U.S.C. 581) (c: as follows:

“Notwithstanding any other provision of law, any commuter authority that could have contracted with Amtrak Commuter for the provision of commuter service, but which elected to operate directly its own commuter service as of January 1, 1983, shall be exempt from the payment of any taxes or other fees to the same extent as the Corporation is exempt. Such exemption shall be effective as of October 1, 1981.”

If you have any questions concerning the exemptions described above, please feel free to contact Ieshia Cox, Director of Accounts Payable, at (973) 491-7068. You may also contact the New Jersey Division of Taxation at (609) 292-6400 or at any of their branch offices.



Jakeline Jones
Controller

1/31/2025

Date