ASSEMBLY COMMERCE, ECONOMIC DEVELOPMENT AND AGRICULTURE COMMITTEE

STATEMENT TO

ASSEMBLY, No. 5421

STATE OF NEW JERSEY

DATED: MARCH 20, 2025

The Assembly Commerce, Economic Development and Agriculture Committee reports favorably Assembly Bill No. 5421.

This bill requires the Director of the Division of Taxation (division) to develop, and update as necessary to reflect current law, an online training program for the purpose of providing instruction on the process of filing and remitting State taxes, including, but not limited to, the corporation business tax, gross income tax, and sales and use tax. The training program is required to be designed specifically for use by small businesses and micro-businesses and to be made available, free of charge, on the Internet website of the division.