

Urban Enterprise Zone – Alarm Monitory Services is currently being revised and some information contained in the current version may not be accurate. For answers to Urban Enterprise Zone program questions, contact the New Jersey Urban Enterprise Zone Help Desk at [helpdesk@dca.state.nj.us](mailto:helpdesk@dca.state.nj.us). To view the publication in its current form, [click](#) here.

**NEW JERSEY DIVISION OF TAXATION  
REGULATORY SERVICES BRANCH  
TECHNICAL ADVISORY MEMORANDUM**

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**TAM - 2010- 2**

**ISSUED: 11-01-10**

**TAX: SALES AND USE TAX**

**TOPIC: URBAN ENTERPRISE ZONE – ALARM MONITORING SERVICES**

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On October 1, 2006, changes to the New Jersey Sales and Use Tax Act imposed tax on Investigation and Security Services. The definition of “investigation and security services” explicitly includes alarm monitoring services. N.J.S.A. 54:32B-2(xx).

In consideration of the Urban Enterprise Zone (UEZ) sales tax purchase exemption as provided under N.J.S.A. 52-27H-79, the Division made a determination that alarm monitoring services purchased by a qualified UEZ business are exempt security system services.

A UEZ business that presents a valid, properly completed Urban Enterprise Zone Exempt Purchase Certificate (Form UZ-5-SB) may purchase alarm monitoring services without having to pay sales or use tax as long as the address where the monitoring services are performed is the same address listed on the exemption certificate. Businesses that do not possess Form UZ-5-SB must pay sales tax on the amount charged for the alarm monitoring services. However, those businesses may apply for a refund on the sales tax paid using Form A-3730-UEZ. Applicable forms and information on the UEZ refund process can be accessed from the following website address:

<http://www.state.nj.us/treasury/taxation/uezrefundsofsales.shtml>.