

Price per liter cents	Price per gallon cents
38.6	146.1
38.7	146.5
38.8	146.9
38.9	147.3
39.0	147.6
39.1	148.0
39.2	148.4

New Rule, R.1982 d.77, effective March 15, 1982.  
See: 13 N.J.R. 855(a), 14 N.J.R. 285(c).

#### 18:19-2.11 through 18:19-2.19 (Reserved)

### SUBCHAPTER 3. PREPARATION OF FINES

#### 18:19-3.1 Violations and penalties

(a) Rules concerning violations and penalties follow:

1. Every retail dealer who fails to post and publicly display in the manner required by this chapter, a sign or signs stating the price per gallon or per gallon and per liter of all motor fuel sold by said retail dealer; or
2. Who sells motor fuel at a price other than the per gallon or per gallon and per liter price, as provided by N.J.S.A. 56:6-2; or
3. Who violates any other provisions of N.J.S.A. 56:6-2, shall, upon conviction:
  - i. Be subject to a penalty of not less than \$50.00 nor more than \$200.00 for each offense; and
  - ii. His license will be suspended for a period of not less than five days nor more than 30 days; and
  - iii. In default of the payment of such penalty shall be imprisoned for a period not to exceed 30 days.
4. If there is a conviction upon a second or subsequent offense, the license of the convicted retail dealer will be revoked.

Amended by R.1982 d.77, effective March 15, 1982.

See: 13 N.J.R. 855(a), 14 N.J.R. 285(c).

(a)1: Added "or signs" and "or per gallon and per liter"; (a)2: Added "or per gallon and per liter."

Amended by R.1995 d.79, effective February 6, 1995.

See: 26 N.J.R. 4512(a), 27 N.J.R. 535(a).

#### Statutory References

N.J.S.A. 56:6-3.

#### 18:19-3.2 Procedure for collection of penalties

The following procedure will be followed in actions for the enforcement of penalties set forth in N.J.A.C. 18:19-3.1.

(a) Proceeding: complaint; process; summary hearing; judgment; payment of judgment and costs.

1. The Penalties provided for in these regulations will be sued for in the name of the Director;

2. The Superior Court and every municipal court is authorized, upon the filing of a complaint in writing, duly verified by the Director, or by any assistant or employee of the Director, which may be made upon information or belief, that any retail dealer has violated any of the requirements of N.J.A.C. 18:19-2 to issue process at the suit of the Director as plaintiff;

3. Such process will be either in the nature of a summons or warrant, which may be issued without any order of the court or judge first obtained against the person or persons so charged;

4. When such process is in the nature of a warrant it will be returnable forthwith, and when in the nature of a summons, it will be returnable in not less than five nor more than 10 days;

5. Such process must specify the section of the Act which is alleged to have been violated by the defendant or defendants, and upon the return of such process or at any time to which the trial is adjourned, the court will proceed and summarily hear the testimony and without the filing of any pleadings, determine the matter and give judgment, without a jury, either for the plaintiff for the recovery of such penalty with costs or for the defendant;

6. If a judgment is rendered for the plaintiff, the court will cause any defendant, who may refuse or fail to pay forthwith the amount of the judgment rendered against him and all costs and charges incident thereto, to be committed to the county jail for any period not exceeding the period mentioned in N.J.A.C. 18:19-3.1.

(b) Officers to execute process; adjournment of hearing or trial; appearance bond.

1. The officers to serve and execute all process under the Act will be officers authorized to serve all process out of such court;

2. The court has the power to adjourn the hearing or trial in any case from time to time, but in such case, except in case where the first process was a summons, it is the duty of the judge of such court, to detail the defendant in safe custody, unless he enters into a bond to the Director with at least one sufficient surety, in a sum fixed by the court which will not be less than \$50.00 nor more than \$200.00, conditioned on:

i. His appearance on the day to which the hearing is adjourned;

ii. And thence from day to day until the case is disposed of;

iii. And then to abide by the judgment of the said court; and

iv. Such bond if forfeited may be prosecuted by the Director.

(c) Signing and sealing of process; costs; docketing of judgment; execution.

1. The clerk of court may sign and seal any process required to issue under the Act, except a warrant of commitment;

2. The costs recoverable in any such proceeding will be the same as the costs taxed in actions in said court and will be recoverable by the Director in the event of the conviction of the defendant;

3. Any judgment recovered for a penalty under the provisions of the Act in any municipal court may be docketed with the Superior Court as other judgments of said court are docketed; cf. N.J.S.A. 56:6-4.1c.

4. An execution may be issued for the collection of any judgment obtained under the Act against the goods and chattels and body of the defendant without any order first obtained for such purpose.

(d) Injunction.

1. The Director may file a bill in the Superior Court for an injunction to prohibit any habitual violation of the Act, or any of the orders or rules made by the Director, and every such action will proceed in the Superior Court according to the rules and practice of that court;

2. In cases of emergency such actions have precedence over other litigation pending at the time in such Court, and a final hearing may be had within such time and on such notice as the court may direct.

Amended by R.1995 d.79, effective February 6, 1995.  
See: 26 N.J.R. 4512(a), 27 N.J.R. 535(a).

#### Statutory References

N.J.S.A. 56:6-4.

### 18:19-3.3 Enforcement

The Superintendent, who, together with the Director, has been given enforcement authority pursuant to N.J.S.A. 56:6-4.1 shall, periodically at the request of the Director, meet with or appoint a representative to meet with, the Director or his agent in order to coordinate enforcement activities pursuant to N.J.S.A. 56:6-1 et seq.

New Rule, R.1982 d.77, effective March 15, 1982.  
See: 13 N.J.R. 855(a), 14 N.J.R. 285(c).

### 18:19-3.4 through 18:19-3.8 (Reserved)

## SUBCHAPTER 4. RECORDS REQUIRED; TOTALIZERS

### 18:19-4.1 Records required to be kept by retail dealer, and seller and user of special fuels

(a) Every retail dealer must keep records as described in this section and as are necessary to the determination of whether or not such retail dealer has observed the provisions of this chapter.

1. All records must be safely preserved for a period of four years in such manner as to insure their security and accessibility for inspection by the Director or any employee of the Division of Taxation engaged in the administration of these rules;

2. The Director may consent to the destruction of any such records at any time within said period.

(b) Every retail dealer, seller of special fuels and user of special fuels must keep the following records:

1. A daily sales record which shows the total quantity of each product sold each day, the unit price of each product and the total money, per product, collected on such sales:

i. The total money, per product, collected includes both cash and charge or credit sales;

ii. Supporting detail records may be kept in any manner the dealer elects;

iii. Since motor fuels sales and/or use are recorded by meter (that is, totalizer), allowance must be made for pump priming and meter testing. Pump totalizer readings, as part of the sales records, shall be kept on a daily basis.

2. A purchase record which must include a file of all invoices or delivery tickets covering all merchandise purchased for resale:

i. Every such invoice or delivery ticket must show on its face the kind of product and the quantity purchased, the unit price and the total amount of the invoice;

ii. Gasoline invoices or tickets must show the New Jersey tax paid.

3. If monthly statements are received in place of daily invoices or delivery tickets, every such statement must show on its face the same detail as required herein with respect to invoices and delivery tickets:

i. All such monthly statements must be retained;

ii. Cancelled checks and stubs must be retained as receipts for payment of merchandise;

iii. Daily invoices and delivery tickets shall be maintained for a period of four years unless the Director consents to a destruction of such records at any time within such period.

4. A monthly expense record, which may be in any manner that the dealer may elect, must include all overhead and general business expenses:

i. Cancelled checks and stubs must be retained as receipts for all expense items;

ii. If no checking account is kept, receipts are required showing payment of major expense items (e.g., rent, salaries, light, heat and power, major repairs, insurance and taxes);

iii. Gasoline or special fuels drawn from the dealer's pumps and used in the conduct of his business (operating delivery or towing vehicles, cleaning equipment, etc.), is to be charged to an expense and not included in sales.

5. A monthly physical inventory record, which shows a record of the number of gallons of each kind of motor fuel product on hand at the close of each month's business:

i. In addition to gasoline, it must include kerosene and any diesel oil or other product, which will later be sold for use or used in a motor vehicle;

ii. Such record must be the result of actual measurement taken at the end of the last day of each month.

6. All records kept by retail dealers, sellers or users of special fuels must be safely preserved for a period of four years in such a manner as to insure their security and accessibility for inspection by the Director or any employee of the Division of Taxation engaged in the administration of the motor fuels tax rules provided in N.J.A.C. 18:18-1.1 et seq.

Amended by R.1979 d.137, effective April 4, 1979.  
See: 11 N.J.R. 149(d), 11 N.J.R. 264(b).  
Amended by R.1995 d.79, effective February 6, 1995.  
See: 26 N.J.R. 4512(a), 27 N.J.R. 535(a).

#### Historical Note

Formerly RC-3, filed 1/1/48.

#### Statutory References

N.J.S.A. 56:6-6, 12.

N.J.S.A. 54:39-33.

#### 18:19-4.2 Totalizers

(a) All above ground pumps connected to storage tanks which are used to dispense fuels by a retail dealer or a seller of special fuels or a user of special fuels, as defined in chapter 39 of Title 54 of the Revised Statutes who delivers or places fuels into the fuel supply tank or other fueling receptacles or devices of a motor vehicle, or who uses fuels within the meaning of the word "use" as defined in that chapter, or who makes sales to unlicensed buyers, shall have in operation at all times the pump is in use, a working, sealed, gallons totalizer of at least six digits.

(b) The six digits are measured from the left of the decimal point and do not represent tenths or fractions of a gallon.

(c) Users of special fuels whose monthly usage does not exceed 7,500 gallons are not required to have sealed totalizers.

New Rule. R.1995 d.79, effective February 6, 1995.  
See: 26 N.J.R. 4512(a), 27 N.J.R. 535(a).

### SUBCHAPTER 5. POWERS OF THE DIRECTOR

#### 18:19-5.1 Injunction to prohibit violations

The Director may file a bill in the Superior Court of this State for an injunction to prohibit any habitual violation of the Act, or any of the orders, rules, regulations made by the Director, and every such action will proceed in the Superior Court according to the rules and practice of that Court, and in cases of emergency have precedence over other litigation pending at that time, and a final hearing may be had within such time and on such notice as the Court directs.

#### Statutory References

N.J.S.A. 56:6-4(e).

#### 18:19-5.2 Auditing and investigations

(a) For the purpose of administering the Act, the Director whenever he deems it expedient, may make or cause to be made, by an employee of the Division of Taxation engaged in the administration of these regulations, an audit, examination or investigation of the books, records, papers, vouchers, accounts and documents of any retail dealer.

(b) It is the duty of every retail dealer, his agents or employees, to exhibit to the Director or to any such employee of the Division of Taxation all such books, records, papers, vouchers, accounts and documents of the retail dealer and to facilitate any such audit, examination or investigation so far as it may be in his or their power so to do.

Amended by R.1979 d.137, effective April 4, 1979.  
See: 11 N.J.R. 149(d), 11 N.J.R. 264(b).

#### Statutory References

N.J.S.A. 56:6-7.

#### 18:19-5.3 Hearings; oaths; subpoenas

(a) The Director or any employee of the Division of Taxation designated by him may conduct informal or formal hearings, administer oaths and examine under oath any retail dealer, his agents or employees and any other witnesses, for the purpose of investigating alleged violations of the act, or for the purpose of asserting facts, which will enable the Director to administer the provisions of the Act.

(b) The Director or any employee of the Division of Taxation designated by him has the power by subpoena,

signed by the Director and served in the same manner as like process in civil actions in the Supreme Court, to compel the attendance of witnesses and the production of any books, records, papers, vouchers, accounts or documents of any retail dealer at any hearings held pursuant to the provisions of the Act.

1. The fees of witnesses required to attend any such hearing are the same as those allowed to witnesses appearing in the Supreme Court;

2. Such fees are paid in the manner provided for the payment of other expenses incident to the administration of these regulations. (See N.J.A.C. 18:18-2.10 for informal and formal hearing procedure.)

#### Statutory References

N.J.S.A. 56:6-8, 9.

#### 18:19-5.4 Refusal to obey subpoena

If any person subpoenaed to attend any hearing held pursuant to these regulations fails to appear, to be examined or answer any questions or produce any book, records, papers, vouchers, accounts or documents properly subpoenaed by the Director or employee of the Division of Taxation designated by the Director to act in his behalf, the Director may apply to the Superior Court to compel such person to comply with the subpoena.

#### Statutory References

N.J.S.A. 56:6-10.

#### 18:19-5.5 Suspension and revocation of license

(a) The Director may suspend or revoke the license held by any retail dealer for a violation of any of the provisions of these rules or on other reasonable ground or grounds, after five days' notice of such proposed revocation or suspension, and the ground or grounds thereof to such retail dealer.

(b) Said notice will be served personally or by registered mail upon the retail dealer and will set forth the date, time, and place of hearing to be conducted under the provisions of the Administrative Procedure Act, N.J.S.A. 52:14B-1 et seq., for that purpose.

Amended by R.1995 d.79, effective February 6, 1995.  
See: 26 N.J.R. 4512(a), 27 N.J.R. 535(a).

#### Statutory References

N.J.S.A. 56:6-14.

#### 18:19-5.6 Power to seal totalizers

The Director or his or her assistants may, by the use of seals or sealing devices, ensure that totalizers or seals cannot be removed, altered, or manipulated.

New Rule, R.1995 d.79, effective February 6, 1995.  
See: 26 N.J.R. 4512(a), 27 N.J.R. 535(a).

### SUBCHAPTER 6. CRIME

#### 18:19-6.1 Altering totalizer

Any person who, without permission or authority and for the purpose of evading or circumventing any law of this State, alters, manipulates, replaces, or in any other manner tampers or interferes with or causes to be altered, manipulated, replaced, tampered or interfered with, a totalizer, or who operates a pump not equipped with a sealed totalizer required by these rules, is guilty of a crime of the fourth degree.