

STATE OF NEW JERSEY
NEW JERSEY ADMINISTRATIVE CODE

Title 17. Treasury—General



LexisNexis®

JW 4 1-19-2011

Copyright 2011 New Jersey Office of Administrative Law

**CERTIFICATION OF OFFICIAL TEXT
AND
LIST OF VALID PAGES**

**Title 17
Treasury—General**

Supplement December 19, 2011

I, Laura Sanders, Acting Director and Chief Administrative Law Judge of the Office of Administrative Law, pursuant to the authority of N.J.S.A. 52:14B-7, do hereby supplement Title 17, Department of the Treasury—General, of the New Jersey Administrative Code. The pages issued with this Supplement contain the text of all rule changes adopted and filed with the Office of Administrative Law and published in the New Jersey Register as of the date of this supplement.

The list of “Valid Title 17 Pages” following provides a means of determining whether this title contains the proper pages. Every page in Title 17, along with the page’s current supplement date, is listed. A page is valid if the page number and supplement date on the list match the page number and “Supp.” date at the bottom of the appropriate page.

VALID TITLE 17 PAGES
(Current through December 19, 2011)

Page Number	Supp. Date	Page Number	Supp. Date	Page Number	Supp. Date
i-----	1-3-11	2-9-----	7-19-10	3-10-----	4-21-08
ii-----	1-3-11	2-10-----	7-19-10	3-11-----	4-21-08
iii-----	2-22-11	2-11-----	4-18-11	3-12-----	4-21-08
iv-----	2-22-11	2-12-----	4-18-11	3-13-----	10-17-11
v-----	3-7-11	2-12.1-----	4-18-11	3-14-----	10-17-11
vi-----	3-7-11	BLANK-----	4-18-11	3-14.1-----	10-17-11
vii-----	12-19-11	2-13-----	7-19-10	3-14.2-----	10-17-11
viii-----	12-19-11	2-14-----	7-19-10	3-15-----	1-3-11
ix-----	12-19-11	2-15-----	7-19-10	BLANK-----	1-3-11
x-----	12-19-11	2-16-----	7-19-10	3-17-----	10-17-11
xi-----	12-19-11	2-17-----	7-19-10	3-18-----	10-17-11
BLANK-----	12-19-11	2-18-----	7-19-10	3-19-----	4-21-08
Chapter 1		2-19-----	7-19-10	3-20-----	4-21-08
1-1-----	7-5-11	2-20-----	7-19-10	3-21-----	6-21-10
1-2-----	7-5-11	2-21-----	7-19-10	3-22-----	6-21-10
1-3-----	1-5-09	2-22-----	7-19-10	3-23-----	6-21-10
1-4-----	1-5-09	2-23-----	7-19-10	3-24-----	6-21-10
1-5-----	1-5-09	2-24-----	7-19-10	3-25-----	6-21-10
1-6-----	1-5-09	2-25-----	7-19-10	3-26-----	6-21-10
1-7-----	10-17-11	2-26-----	7-19-10	3-26.1-----	6-21-10
1-8-----	10-17-11	2-27-----	7-19-10	BLANK-----	6-21-10
1-9-----	1-5-09	2-28-----	7-19-10	3-27-----	4-21-08
1-10-----	1-5-09	2-29-----	7-19-10	3-28-----	4-21-08
1-11-----	9-7-10	2-30-----	7-19-10	3-29-----	4-21-08
1-12-----	9-7-10	2-31-----	10-17-11	3-30-----	4-21-08
1-12.1-----	9-7-10	2-32-----	10-17-11	3-31-----	4-21-08
BLANK-----	9-7-10	2-32.1-----	10-17-11	BLANK-----	4-21-08
1-13-----	1-5-09	BLANK-----	10-17-11	Chapter 4	
1-14-----	1-5-09	2-33-----	7-19-10	4-1-----	9-6-11
1-15-----	6-21-10	2-34-----	7-19-10	4-2-----	9-6-11
1-16-----	6-21-10	2-35-----	7-19-10	4-3-----	9-6-11
1-17-----	10-17-11	2-36-----	7-19-10	4-4-----	9-6-11
1-18-----	10-17-11	2-37-----	10-17-11	4-5-----	9-6-11
1-18.1-----	10-17-11	2-38-----	10-17-11	4-6-----	9-6-11
BLANK-----	10-17-11	2-39-----	10-17-11	4-7-----	9-6-11
1-19-----	1-5-09	2-40-----	10-17-11	4-8-----	9-6-11
1-20-----	1-5-09	2-41-----	10-17-11	4-9-----	9-6-11
1-21-----	1-5-09	2-42-----	10-17-11	4-10-----	9-6-11
1-22-----	1-5-09	2-43-----	10-17-11	4-11-----	9-6-11
1-23-----	1-5-09	2-44-----	10-17-11	4-12-----	9-6-11
1-24-----	1-5-09	2-45-----	10-17-11	4-13-----	10-17-11
1-25-----	1-5-09	2-46-----	10-17-11	4-14-----	10-17-11
1-26-----	1-5-09	2-47-----	10-17-11	4-14.1-----	10-17-11
1-27-----	1-5-09	2-48-----	10-17-11	BLANK-----	10-17-11
1-28-----	1-5-09	Chapter 3		4-15-----	9-6-11
1-29-----	8-17-09	3-1-----	7-5-11	4-16-----	9-6-11
BLANK-----	8-17-09	3-2-----	7-5-11	4-17-----	10-17-11
Chapter 2		3-3-----	6-6-11	4-18-----	10-17-11
2-1-----	7-5-11	3-4-----	6-6-11	4-19-----	9-6-11
2-2-----	7-5-11	3-4.1-----	6-6-11	4-20-----	9-6-11
2-3-----	2-22-11	BLANK-----	6-6-11	4-21-----	9-6-11
2-4-----	2-22-11	3-5-----	8-17-09	4-22-----	9-6-11
2-5-----	2-22-11	3-6-----	8-17-09	4-23-----	10-17-11
2-6-----	2-22-11	3-7-----	11-7-11	4-24-----	10-17-11
2-6.1-----	2-22-11	3-8-----	11-7-11	4-24.1-----	10-17-11
BLANK-----	2-22-11	3-8.1-----	8-1-11	BLANK-----	10-17-11
2-7-----	11-7-11	BLANK-----	8-1-11	4-25-----	9-6-11
2-8-----	11-7-11	3-9-----	4-21-08	4-26-----	9-6-11

Page Number	Supp. Date	Page Number	Supp. Date	Page Number	Supp. Date
4-27	9-6-11	8-5	5-7-01	10-7	7-21-03
4-28	9-6-11	8-6	5-7-01	10-8	7-21-03
4-29	9-6-11	8-7	5-7-01	10-9	7-21-03
4-30	9-6-11	BLANK	5-7-01	BLANK	7-21-03
Chapter 5		Chapter 9		Chapter 11	
5-1	10-3-11	9-1	7-5-11	11-1	7-5-11
5-2	10-3-11	9-2	7-5-11	11-2	7-5-11
5-3	7-3-06	9-3	5-4-09	11-3	8-4-08
5-4	7-3-06	9-4	5-4-09	11-4	8-4-08
5-5	2-22-11	9-5	6-21-10	11-5	8-4-08
5-6	2-22-11	9-6	6-21-10	11-6	8-4-08
5-6.1	1-16-07	9-6.1	6-21-10	11-7	8-4-08
BLANK	1-16-07	BLANK	6-21-10	11-8	8-4-08
5-7	7-18-05	9-7	5-4-09	11-9	8-4-08
5-8	7-18-05	9-8	5-4-09	11-10	8-4-08
5-9	7-18-05	9-9	5-4-09	11-11	8-4-08
5-10	7-18-05	9-10	5-4-09	11-12	8-4-08
Chapter 6		9-11	10-17-11	11-13	8-4-08
6-1	3-7-11	9-12	10-17-11	BLANK	8-4-08
6-2	3-7-11	9-12.1	10-17-11	Chapter 12	
6-3	3-7-11	BLANK	10-17-11	12-1	12-19-11
6-4	3-7-11	9-13	6-21-10	12-2	12-19-11
6-5	3-7-11	9-14	6-21-10	12-3	4-18-05
6-6	3-7-11	9-15	6-21-10	12-4	4-18-05
6-7	3-7-11	9-16	6-21-10	12-5	4-18-05
6-8	3-7-11	9-16.1	6-21-10	12-6	4-18-05
6-9	3-7-11	BLANK	6-21-10	12-7	4-18-05
6-10	3-7-11	9-17	5-4-09	12-8	4-18-05
6-11	3-7-11	9-18	5-4-09	12-9	4-18-05
6-12	3-7-11	9-19	5-4-09	12-10	4-18-05
6-13	3-7-11	9-20	5-4-09	12-11	4-18-05
6-14	3-7-11	9-21	5-4-09	12-12	4-18-05
6-15	3-7-11	9-22	5-4-09	12-13	4-18-05
6-16	3-7-11	9-23	5-4-09	12-14	4-18-05
6-17	3-7-11	9-24	5-4-09	12-14.1	4-18-05
6-18	3-7-11	9-25	5-4-09	12-14.2	4-18-05
6-19	3-7-11	9-26	5-4-09	12-14.3	4-18-05
6-20	3-7-11	9-27	10-17-11	12-14.4	4-18-05
6-21	3-7-11	9-28	10-17-11	12-14.5	4-18-05
6-22	3-7-11	9-28.1	10-17-11	BLANK	4-18-05
6-23	3-7-11	BLANK	10-17-11	12-15	11-15-99
6-24	3-7-11	9-29	5-4-09	12-16	11-15-99
6-25	3-7-11	9-30	5-4-09	12-17	4-18-05
6-26	3-7-11	9-30.1	5-4-09	12-18	4-18-05
6-27	3-7-11	9-30.2	5-4-09	12-19	4-18-05
6-28	3-7-11	9-30.3	5-4-09	BLANK	4-18-05
6-29	3-7-11	9-30.4	5-4-09	Chapter 13	
6-30	3-7-11	9-30.5	5-4-09	13-1	7-5-11
Chapter 7		9-30.6	5-4-09	13-2	7-5-11
7-1	7-5-11	9-31	3-15-04	13-3	4-20-09
7-2	7-5-11	9-32	3-15-04	13-4	4-20-09
7-3	10-2-06	9-33	3-15-04	13-5	4-20-09
7-4	10-2-06	9-34	3-15-04	13-6	4-20-09
7-5	10-2-06	9-35	5-4-09	13-7	4-20-09
7-6	10-2-06	9-36	5-4-09	13-8	4-20-09
7-7	9-7-10	9-37	5-4-09	13-9	4-20-09
7-8	9-7-10	9-38	5-4-09	13-10	4-20-09
7-9	10-2-06	9-39	5-4-09	13-11	4-20-09
7-10	10-2-06	BLANK	5-4-09	13-12	4-20-09
Chapter 8		Chapter 10		Chapter 14	
8-1	7-5-11	10-1	7-5-11	14-1	7-5-11
8-2	7-5-11	10-2	7-5-11	14-2	7-5-11
8-3	11-20-06	10-3	7-21-03	14-3	4-20-09
8-4	11-20-06	10-4	7-21-03	14-4	4-20-09
8-4.1	11-20-06	10-5	7-21-03	14-5	4-20-09
BLANK	11-20-06	10-6	7-21-03	14-6	4-20-09

Page Number	Supp. Date	Page Number	Supp. Date	Page Number	Supp. Date
14-7	4-20-09	16-40	9-5-06	19-19	12-1-08
14-8	4-20-09	16-41	12-15-08	BLANK	12-1-08
14-9	4-20-09	16-42	12-15-08	Chapter 19A	
14-10	4-20-09	16-42.1	12-15-08	19A-1	5-15-95
14-11	4-20-09	BLANK	12-15-08	BLANK	5-15-95
BLANK	4-20-09	16-43	9-5-06	Chapter 20	
Chapter 15		16-44	9-5-06	20-1	7-5-11
15-1	2-5-07	16-45	8-20-07	20-2	7-5-11
BLANK	2-5-07	16-46	8-20-07	20-3	3-2-09
Chapter 15A		16-47	12-15-08	20-4	3-2-09
15A-1	2-5-07	16-48	12-15-08	20-5	3-2-09
BLANK	2-5-07	16-49	12-15-08	20-6	3-2-09
Chapter 16		16-50	12-15-08	20-7	3-2-09
16-1	7-5-11	16-50.1	12-15-08	20-8	3-2-09
16-2	7-5-11	BLANK	12-15-08	20-9	3-2-09
16-3	8-15-11	16-51	9-5-06	20-10	3-2-09
16-4	8-15-11	16-52	9-5-06	20-11	3-2-09
16-5	8-15-11	16-53	9-5-06	20-12	3-2-09
16-6	8-15-11	16-54	9-5-06	20-13	3-2-09
16-6.1	12-15-08	16-55	8-20-07	20-14	3-2-09
BLANK	12-15-08	16-56	8-20-07	20-15	3-2-09
16-7	6-21-10	16-57	9-5-06	20-16	3-2-09
16-8	6-21-10	16-58	9-5-06	20-17	3-2-09
16-9	9-5-06	16-59	8-20-07	20-18	3-2-09
16-10	9-5-06	16-60	8-20-07	20-19	3-2-09
16-11	12-21-09	16-61	4-18-11	20-20	3-2-09
16-12	12-21-09	16-62	4-18-11	20-21	3-2-09
16-13	12-21-09	16-63	4-18-11	BLANK	3-2-09
16-14	12-21-09	16-64	4-18-11	Chapter 21	
16-14.1	12-21-09	16-65	4-18-11	21-1	5-15-95
BLANK	12-21-09	16-66	4-18-11	BLANK	5-15-95
16-15	10-19-09	16-67	4-18-11	Chapters 22 through 23	
16-16	10-19-09	16-68	4-18-11	22-1	8-21-00
16-16.1	10-19-09	16-69	4-18-11	BLANK	8-21-00
BLANK	10-19-09	16-70	4-18-11	Chapter 24	
16-17	12-15-08	16-71	4-18-11	24-1	7-5-11
16-18	12-15-08	16-72	4-18-11	24-2	7-5-11
16-21	8-20-07	Chapter 17		24-3	4-18-11
16-22	8-20-07	17-1	7-5-11	24-4	4-18-11
16-23	8-15-11	17-2	7-5-11	24-5	4-18-11
16-24	8-15-11	17-3	7-3-06	24-6	4-18-11
16-24.1	12-15-08	BLANK	7-3-06	24-7	4-18-11
16-24.2	12-15-08	Chapter 18		24-8	4-18-11
16-25	8-20-07	18-1	9-19-05	24-9	8-21-00
16-26	8-20-07	BLANK	9-19-05	24-10	8-21-00
16-26.1	8-20-07	Chapter 19		24-11	8-21-00
BLANK	8-20-07	19-1	7-5-11	BLANK	8-21-00
16-27	9-5-06	19-2	7-5-11	Chapter 25	
16-28	9-5-06	19-3	12-1-08	25-1	10-18-10
16-29	12-21-09	19-4	12-1-08	BLANK	10-18-10
16-30	12-21-09	19-5	12-1-08	Chapter 26	
16-30.1	12-21-09	19-6	12-1-08	26-1	7-5-11
BLANK	12-21-09	19-7	12-1-08	26-2	7-5-11
16-31	12-15-08	19-8	12-1-08	26-3	7-17-06
16-32	12-15-08	19-9	12-1-08	26-4	7-17-06
16-33	12-15-08	19-10	12-1-08	Chapter 27	
16-34	12-15-08	19-11	12-1-08	27-1	7-5-11
16-35	12-15-08	19-12	12-1-08	27-2	7-5-11
16-36	12-15-08	19-13	6-21-10	27-3	4-5-10
16-37	8-15-11	19-14	6-21-10	27-4	4-5-10
16-38	8-15-11	19-14.1	6-21-10	27-5	12-5-11
16-38.0.1	8-15-11	BLANK	6-21-10	27-6	12-5-11
BLANK	8-15-11	19-15	12-1-08	27-7	4-5-10
16-38.1	12-15-08	19-16	12-1-08	27-8	4-5-10
16-38.2	12-15-08	19-17	12-1-08	27-9	4-5-10
16-39	9-5-06	19-18	12-1-08	27-10	4-5-10

Page Number	Supp. Date	Page Number	Supp. Date	Page Number	Supp. Date
27-11	4-5-10	BLANK	1-5-09	45-7	4-20-09
27-12	4-5-10	Chapter 35		BLANK	4-20-09
27-13	4-5-10	35-1	7-5-11	Chapter 46	
27-14	4-5-10	35-2	7-5-11	46-1	7-5-11
27-15	4-5-10	35-3	11-15-10	46-2	7-5-11
27-16	4-5-10	35-4	11-15-10	46-3	4-20-09
27-17	4-5-10	35-5	11-15-10	46-4	4-20-09
27-18	4-5-10	35-6	11-15-10	46-5	4-20-09
27-19	4-5-10	35-7	11-15-10	46-6	4-20-09
27-20	4-5-10	35-8	11-15-10	46-7	4-20-09
27-21	4-5-10	35-9	11-15-10	46-8	4-20-09
27-22	4-5-10	35-10	11-15-10	46-9	4-20-09
27-23	4-5-10	Chapters 36 through 38		BLANK	4-20-09
BLANK	4-5-10	36-1	9-15-03	Chapter 47	
Chapter 28		BLANK	9-15-03	47-1	8-3-09
28-1	7-5-11	Chapter 39		BLANK	8-3-09
28-2	7-5-11	39-1	2-6-06	Chapter 48	
28-3	5-4-09	BLANK	2-6-06	48-1	7-5-11
28-4	5-4-09	Chapter 40		48-2	7-5-11
28-5	5-4-09	40-1	7-5-11	Index	
28-6	5-4-09	40-2	7-5-11	I-1	9-6-11
28-7	5-4-09	40-3	5-21-07	I-2	9-6-11
28-8	5-4-09	40-4	5-21-07	I-3	9-6-11
28-9	5-4-09	40-5	5-21-07	I-4	9-6-11
28-10	5-4-09	40-6	5-21-07	I-5	9-6-11
Chapter 29		40-7	5-21-07	I-6	9-6-11
29-1	11-2-09	BLANK	5-21-07	I-7	9-6-11
BLANK	11-2-09	Chapter 41		I-8	9-6-11
Chapter 30		41-1	5-20-96	I-9	9-6-11
30-1	4-7-97	BLANK	5-20-96	I-10	9-6-11
BLANK	4-7-97	Chapter 42		I-11	9-6-11
Chapter 31		42-1	7-5-11	I-12	9-6-11
31-1	2-5-07	42-2	7-5-11	I-13	9-6-11
BLANK	2-5-07	42-3	5-7-07	I-14	9-6-11
Chapter 32		BLANK	5-7-07	Definitions	
32-1	8-18-03	Chapter 43		D-1	9-6-11
BLANK	8-18-03	43-1	7-5-11	D-2	9-6-11
Chapter 33		43-2	7-5-11	D-3	9-6-11
33-1	7-5-11	43-3	11-3-03	D-4	9-6-11
33-2	7-5-11	BLANK	11-3-03	D-5	9-6-11
33-3	2-18-03	Chapter 44		D-6	9-6-11
33-4	2-18-03	44-1	7-5-11	D-7	9-6-11
33-5	2-18-03	44-2	7-5-11	D-8	9-6-11
33-6	2-18-03	44-3	11-15-10	D-9	9-6-11
33-7	2-18-03	44-4	11-15-10	D-10	9-6-11
33-8	2-18-03	44-5	11-15-10	D-11	9-6-11
33-9	2-18-03	44-6	11-15-10	BLANK	9-6-11
33-10	2-18-03	Chapter 45		Tables	
33-11	2-18-03	45-1	7-5-11	T1-1	7-5-11
BLANK	2-18-03	45-2	7-5-11	BLANK	7-5-11
Chapter 34		45-3	4-20-09	T2-1	7-5-11
34-1	7-5-11	45-4	4-20-09	BLANK	7-5-11
34-2	7-5-11	45-5	4-20-09		
34-3	1-5-09	45-6	4-20-09		