

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

**Title 17—Department of the Treasury—General**

**Supplement February 16, 1999**

I, Barbara A. Harned, 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 February 16, 1999)**

Page Number	Supp. Date	Page Number	Supp. Date	Page Number	Supp. Date
i	2-1-99	2-7	11-2-98	4-3	1-21-97
ii	2-1-99	2-8	11-2-98	4-4	1-21-97
iii	7-15-96	2-9	11-2-98	4-4.1	1-21-97
iv	7-15-96	BLANK	11-2-98	4-4.2	1-21-97
v	11-16-98	2-11	5-18-98	4-5	10-7-96
vi	11-16-98	2-12	5-18-98	4-6	10-7-96
vii	2-16-99	2-13	2-16-99	4-6.1	3-2-98
viii	2-16-99	2-14	2-16-99	4-6.2	3-2-98
ix	2-16-99	2-14.1	2-16-99	4-7	2-16-99
x	2-16-99	BLANK	2-16-99	4-8	2-16-99
<b>Chapter 1</b>		2-15	5-18-98	4-9	2-16-99
1-1	9-8-98	2-16	5-18-98	4-10	2-16-99
1-2	9-8-98	2-17	2-16-99	4-10.1	2-16-99
1-3	9-8-98	2-18	2-16-99	BLANK	2-16-99
1-4	9-8-98	2-19	2-16-99	4-11	7-6-98
1-4.1	9-8-98	2-20	2-16-99	4-12	7-6-98
BLANK	9-8-98	2-20.0.1	2-16-99	4-13	7-6-98
1-5	2-20-96	BLANK	2-16-99	BLANK	7-6-98
1-6	2-20-96	2-20.1	2-1-99	<b>Chapter 5</b>	
1-7	2-20-96	2-20.2	2-1-99	5-1	6-17-96
1-8	2-20-96	2-21	2-1-99	5-2	6-17-96
1-9	2-20-96	BLANK	2-1-99	5-3	6-17-96
1-10	2-20-96	2-23	3-16-98	5-4	6-17-96
1-11	2-20-96	2-24	3-16-98	5-5	1-21-97
1-12	2-20-96	<b>Chapter 3</b>		5-6	1-21-97
1-13	2-20-96	3-1	2-1-99	5-6.1	1-21-97
1-14	2-20-96	3-2	2-1-99	BLANK	1-21-97
1-15	9-8-98	3-2.0.1	2-1-99	5-7	6-17-96
1-16	9-8-98	BLANK	2-1-99	5-8	6-17-96
1-16.1	9-8-98	3-2.1	3-16-98	<b>Chapter 6</b>	
BLANK	9-8-98	3-2.2	3-16-98	6-1	12-21-98
1-17	7-21-97	3-3	3-16-98	6-2	12-21-98
1-18	7-21-97	BLANK	3-16-98	6-3	12-21-98
1-18.1	8-3-98	3-5	2-20-96	6-4	12-21-98
1-18.2	8-3-98	3-6	2-20-96	6-5	12-21-98
1-19	8-3-98	3-7	4-20-98	BLANK	12-21-98
BLANK	8-3-98	3-8	4-20-98	<b>Chapter 7</b>	
1-21	5-18-98	3-8.1	4-20-98	7-1	5-15-95
1-22	5-18-98	BLANK	4-20-98	BLANK	5-15-95
1-22.1	5-18-98	3-9	2-20-96	<b>Chapter 8</b>	
BLANK	5-18-98	3-10	2-20-96	8-1	7-21-97
1-23	2-20-96	3-11	9-21-98	8-2	7-21-97
1-24	2-20-96	3-12	9-21-98	8-3	8-4-97
1-25	2-20-96	3-13	2-16-99	8-4	8-4-97
1-26	2-20-96	3-14	2-16-99	8-5	7-21-97
1-27	8-19-96	3-14.1	2-16-99	8-6	7-21-97
1-28	8-19-96	BLANK	2-16-99	8-7	7-21-97
<b>Chapter 2</b>		3-15	7-6-98	BLANK	7-21-97
2-1	2-1-99	3-16	7-6-98	<b>Chapter 9</b>	
2-2	2-1-99	3-17	2-1-99	9-1	8-3-98
2-3	3-2-98	3-18	2-1-99	9-2	8-3-98
2-4	3-2-98	3-18.1	2-1-99	9-2.0.1	8-3-98
2-4.1	2-16-99	BLANK	2-1-99	BLANK	8-3-98
2-4.2	2-16-99	3-19	2-20-96	9-2.1	12-2-96
2-5	2-16-99	BLANK	2-20-96	9-2.2	12-2-96
BLANK	2-16-99	<b>Chapter 4</b>		9-3	12-2-96
2-6.1	4-20-98	4-1	1-21-97	BLANK	12-2-96
2-6.2	4-20-98	4-2	1-21-97	9-5	2-20-96

Page Number	Supp. Date	Page Number	Supp. Date	Page Number	Supp. Date
9-6	2-20-96	13-9	5-15-95	16-40	5-20-96
9-7	7-6-98	13-10	5-15-95	16-41	1-5-98
9-8	7-6-98	<b>Chapter 14</b>		16-42	1-5-98
9-8.0.1	7-6-98	14-1	4-20-98	16-42.1	1-5-98
BLANK	7-6-98	14-2	4-20-98	BLANK	1-5-98
9-8.1	7-7-97	14-2.1	4-20-98	16-43	5-20-96
9-8.2	7-7-97	BLANK	4-20-98	16-44	5-20-96
9-9	7-7-97	14-3	5-15-95	16-45	11-16-98
BLANK	7-7-97	14-4	5-15-95	16-46	11-16-98
9-11	9-16-96	14-5	2-3-97	16-47	12-7-98
9-12	9-16-96	14-6	2-3-97	16-48	12-7-98
9-13	6-17-96	14-7	5-15-95	16-49	12-7-98
9-14	6-17-96	14-8	5-15-95	BLANK	12-7-98
9-14.1	6-1-98	14-9	5-15-95	<b>Chapters 17 through 18</b>	
9-14.2	6-1-98	BLANK	5-15-95	17-1	8-21-95
9-15	6-1-98	<b>Chapter 15</b>		BLANK	8-21-95
9-16	6-1-98	15-1	5-15-95	<b>Chapter 19</b>	
9-17	2-20-96	15-2	5-15-95	19-1	2-18-97
9-18	2-20-96	15-3	5-15-95	19-2	2-18-97
9-19	2-20-96	15-4	5-15-95	19-3	11-20-95
9-20	2-20-96	15-5	5-15-95	19-4	11-20-95
<b>Chapter 10</b>		15-6	5-15-95	19-5	10-6-97
10-1	6-15-98	15-7	5-15-95	19-6	10-6-97
10-2	6-15-98	15-8	5-15-95	19-7	10-6-97
10-3	5-15-95	15-9	5-15-95	19-8	10-6-97
10-4	5-15-95	15-10	5-15-95	19-8.1	10-6-97
10-5	5-15-95	15-11	5-15-95	BLANK	10-6-97
10-6	5-15-95	15-12	5-15-95	19-9	11-20-95
10-7	5-15-95	<b>Chapter 15A</b>		19-10	11-20-95
BLANK	5-15-95	15A-1	5-15-95	19-11	11-20-95
<b>Chapter 11</b>		15A-2	5-15-95	19-12	11-20-95
11-1	2-20-96	<b>Chapter 16</b>		19-13	11-20-95
11-2	2-20-96	16-1	11-16-98	19-14	11-20-95
11-3	2-20-96	16-2	11-16-98	<b>Chapter 19A</b>	
11-4	2-20-96	16-3	11-16-98	19A-1	5-15-95
11-5	2-20-96	16-4	11-16-98	BLANK	5-15-95
11-6	2-20-96	16-5	11-16-98	<b>Chapter 20</b>	
11-7	5-20-96	16-6	11-16-98	20-1	10-19-98
11-8	5-20-96	16-7	5-20-96	20-2	10-19-98
11-9	2-20-96	16-8	5-20-96	20-3	10-19-98
BLANK	2-20-96	16-9	5-4-98	20-4	10-19-98
<b>Chapter 12</b>		16-10	5-4-98	20-4.1	10-19-98
12-1	5-5-97	16-10.1	5-4-98	BLANK	10-19-98
12-2	5-5-97	BLANK	5-4-98	20-5	5-18-98
12-2.1	5-5-97	16-11	5-20-96	20-6	5-18-98
BLANK	5-5-97	16-12	5-20-96	20-7	5-18-98
12-3	5-20-96	16-13	5-20-96	20-8	5-18-98
12-4	5-20-96	16-14	5-20-96	20-9	10-19-98
12-4.1	5-20-96	16-15	5-20-96	20-10	10-19-98
BLANK	5-20-96	16-16	5-20-96	20-11	10-19-98
12-5	5-15-95	16-17	5-20-96	20-12	10-19-98
12-6	5-15-95	16-18	5-20-96	20-13	10-19-98
12-7	5-15-95	16-19	1-5-98	20-14	10-19-98
12-8	5-15-95	16-20	1-5-98	<b>Chapter 21</b>	
12-9	5-15-95	16-21	1-5-98	21-1	5-15-95
12-10	5-15-95	16-22	1-5-98	BLANK	5-15-95
12-11	5-15-95	16-23	1-5-98	<b>Chapters 22 through 24</b>	
12-12	5-15-95	16-24	1-5-98	22-1	8-21-95
12-13	5-20-96	16-24.1	1-5-98	BLANK	8-21-95
12-14	5-20-96	BLANK	1-5-98	<b>Chapter 25</b>	
<b>Chapter 13</b>		16-25	5-20-96	25-1	9-15-97
13-1	4-20-98	16-26	5-20-96	25-2	9-15-97
13-2	4-20-98	16-27	3-2-98	25-3	9-15-97
13-3	5-15-95	16-28	3-2-98	25-4	9-15-97
13-4	5-15-95	16-29	3-2-98	<b>Chapter 26</b>	
13-5	1-6-97	BLANK	3-2-98	26-1	5-15-95
13-6	1-6-97	16-37	9-18-95	BLANK	5-15-95
13-7	1-6-97	16-38	9-18-95	<b>Chapter 27</b>	
13-8	1-6-97	16-39	5-20-96	27-1	11-16-98

Page Number	Supp. Date	Page Number	Supp. Date	Page Number	Supp. Date
BLANK	11-16-98	32-10	1-6-97	<b>Chapter 43</b>	
<b>Chapter 28</b>		32-11	2-17-98	43-1	5-18-98
28-1	12-18-95	32-12	2-17-98	43-2	5-18-98
28-2	12-18-95	32-12.1	2-17-98	<b>Index</b>	
28-3	12-18-95	BLANK	2-17-98	I-1	12-21-98
28-4	12-18-95	32-13	5-15-95	I-2	12-21-98
28-5	9-8-98	32-14	5-15-95	I-3	12-21-98
28-6	9-8-98	32-15	5-15-95	I-4	12-21-98
28-7	9-8-98	32-16	5-15-95	I-5	12-21-98
28-8	9-8-98	32-17	5-15-95	I-6	12-21-98
<b>Chapter 29</b>		BLANK	5-15-95	I-7	12-21-98
29-1	12-18-95	<b>Chapter 33</b>		I-8	12-21-98
29-2	12-18-95	33-1	5-15-95	I-9	12-21-98
29-3	12-18-95	BLANK	5-15-95	I-10	12-21-98
29-4	12-18-95	<b>Chapter 34</b>		I-11	12-21-98
29-5	12-18-95	34-1	8-19-96	I-12	12-21-98
29-6	12-18-95	34-2	8-19-96	I-13	12-21-98
<b>Chapter 30</b>		<b>Chapters 35 through 39</b>		I-14	12-21-98
30-1	4-7-97	35-1	11-20-95	I-15	12-21-98
BLANK	4-7-97	BLANK	11-20-95	I-16	12-21-98
<b>Chapter 31</b>		<b>Chapter 40</b>		<b>Definitions</b>	
31-1	5-15-95	40-1	12-18-95	D-1	11-16-98
BLANK	5-15-95	40-2	12-18-95	D-2	11-16-98
<b>Chapter 32</b>		40-3	12-18-95	D-3	11-16-98
32-1	3-2-98	40-4	12-18-95	D-4	11-16-98
32-2	3-2-98	40-5	12-18-95	D-5	11-16-98
32-2.1	3-2-98	40-6	12-18-95	D-6	11-16-98
BLANK	3-2-98	40-7	12-18-95	<b>Tables</b>	
32-3	1-6-97	BLANK	12-18-95	T1-1	12-7-98
32-4	1-6-97	<b>Chapter 41</b>		BLANK	12-7-98
32-5	1-6-97	41-1	5-20-96	T2-1	12-7-98
32-6	1-6-97	BLANK	5-20-96	BLANK	12-7-98
32-7	1-6-97	<b>Chapter 42</b>			
32-8	1-6-97	42-1	12-16-96		
32-9	1-6-97	42-2	12-16-96		