

STATE OF NEW JERSEY
NEW JERSEY ADMINISTRATIVE CODE

Title 17. Department of the Treasury—General



LexisNexis®

Copyright 2007 New Jersey Office of Administrative Law

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

Title 17—Department of the Treasury—General

Supplement December 17, 2007

I, Laura Sanders, 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 17, 2007)

Page Number	Supp. Date	Page Number	Supp. Date	Page Number	Supp. Date
i-----	1-2-07	2-13-----	2-22-05	3-28-----	11-4-02
ii-----	1-2-07	2-14-----	2-22-05	Chapter 4	
iii-----	1-17-06	2-15-----	2-22-05	4-1-----	4-3-06
iv-----	1-17-06	2-16-----	2-22-05	4-2-----	4-3-06
v-----	6-18-07	2-17-----	2-22-05	4-3-----	4-3-06
vi-----	6-18-07	2-18-----	2-22-05	4-4-----	4-3-06
vii-----	12-17-07	2-19-----	1-16-07	4-5-----	4-3-06
viii-----	12-17-07	2-20-----	1-16-07	4-6-----	4-3-06
ix-----	12-17-07	2-20.1-----	12-17-07	4-7-----	8-21-06
x-----	12-17-07	2-20.2-----	12-17-07	4-8-----	8-21-06
xi-----	12-17-07	2-21-----	12-17-07	4-9-----	8-21-06
BLANK-----	12-17-07	BLANK-----	12-17-07	4-10-----	8-21-06
Chapter 1		2-23-----	1-18-00	4-11-----	9-17-07
1-1-----	2-21-06	2-24-----	1-18-00	4-12-----	9-17-07
1-2-----	2-21-06	2-25-----	2-22-05	4-12.1-----	9-17-07
1-3-----	2-21-06	2-26-----	2-22-05	BLANK-----	9-17-07
1-4-----	2-21-06	2-27-----	2-22-05	4-13-----	4-3-06
1-5-----	2-21-06	2-28-----	2-22-05	4-14-----	4-3-06
1-6-----	2-21-06	2-29-----	2-22-05	4-15-----	4-3-06
1-7-----	2-21-06	2-30-----	2-22-05	4-16-----	4-3-06
1-8-----	2-21-06	2-31-----	12-17-07	4-17-----	4-3-06
1-9-----	2-21-06	2-32-----	12-17-07	4-18-----	4-3-06
1-10-----	2-21-06	2-33-----	12-17-07	4-19-----	1-16-07
1-11-----	2-21-06	2-34-----	12-17-07	4-20-----	1-16-07
1-12-----	2-21-06	2-34.1-----	12-17-07	4-20.1-----	1-16-07
1-13-----	2-21-06	BLANK-----	12-17-07	BLANK-----	1-16-07
1-14-----	2-21-06	2-35-----	6-21-04	4-21-----	4-3-06
1-15-----	2-21-06	2-36-----	6-21-04	4-22-----	4-3-06
1-16-----	2-21-06	Chapter 3		4-23-----	4-3-06
1-17-----	2-21-06	3-1-----	7-6-04	4-24-----	4-3-06
1-18-----	2-21-06	3-2-----	7-6-04	4-25-----	4-3-06
1-19-----	2-21-06	3-3-----	11-4-02	4-26-----	4-3-06
1-20-----	2-21-06	3-4-----	11-4-02	Chapter 5	
1-21-----	2-21-06	3-5-----	9-18-06	5-1-----	7-3-06
1-22-----	2-21-06	3-6-----	9-18-06	5-2-----	7-3-06
1-23-----	2-21-06	3-7-----	11-3-03	5-3-----	7-3-06
BLANK-----	2-21-06	3-8-----	11-3-03	5-4-----	7-3-06
Chapter 2		3-9-----	11-4-02	5-5-----	7-3-06
2-1-----	12-17-07	3-10-----	11-4-02	5-6-----	7-3-06
2-2-----	12-17-07	3-11-----	11-4-02	5-6.1-----	1-16-07
2-2.1-----	3-21-05	3-12-----	11-4-02	BLANK-----	1-16-07
BLANK-----	3-21-05	3-13-----	7-6-04	5-7-----	7-18-05
2-3-----	3-1-04	3-14-----	7-6-04	5-8-----	7-18-05
2-4-----	3-1-04	3-14.1-----	7-6-04	5-9-----	7-18-05
2-4.1-----	2-22-05	BLANK-----	7-6-04	5-10-----	7-18-05
2-4.2-----	2-22-05	3-15-----	11-4-02	Chapter 6	
2-4.3-----	2-22-05	3-16-----	11-4-02	6-1-----	9-2-03
2-4.4-----	2-22-05	3-17-----	11-4-02	6-2-----	9-2-03
2-4.5-----	2-22-05	3-18-----	11-4-02	6-3-----	9-2-03
2-4.6-----	2-22-05	3-19-----	9-18-06	6-4-----	9-2-03
2-5-----	2-22-05	3-20-----	9-18-06	Chapter 7	
2-6-----	2-22-05	3-21-----	11-21-05	7-1-----	10-2-06
2-7-----	2-22-05	3-22-----	11-21-05	7-2-----	10-2-06
2-8-----	2-22-05	3-23-----	11-21-05	7-3-----	10-2-06
2-9-----	2-22-05	3-24-----	11-21-05	7-4-----	10-2-06
2-10-----	2-22-05	3-25-----	11-4-02	7-5-----	10-2-06
2-11-----	2-22-05	3-26-----	11-4-02	7-6-----	10-2-06
2-12-----	2-22-05	3-27-----	11-4-02	7-7-----	10-2-06

Page Number	Supp. Date	Page Number	Supp. Date	Page Number	Supp. Date
7-8	10-2-06	10-2	9-15-03	13-12	10-6-03
7-9	10-2-06	10-3	7-21-03	Chapter 14	
7-10	10-2-06	10-4	7-21-03	14-1	11-3-03
Chapter 8		10-5	7-21-03	14-2	11-3-03
8-1	1-2-07	10-6	7-21-03	14-3	11-3-03
8-2	1-2-07	10-7	7-21-03	14-4	11-3-03
8-3	11-20-06	10-8	7-21-03	14-4.1	11-3-03
8-4	11-20-06	10-9	7-21-03	BLANK	11-3-03
8-4.1	11-20-06	BLANK	7-21-03	14-5	10-6-03
BLANK	11-20-06	Chapter 11		14-6	10-6-03
8-5	5-7-01	11-1	2-3-03	14-7	10-6-03
8-6	5-7-01	11-2	2-3-03	14-8	10-6-03
8-7	5-7-01	11-3	2-3-03	14-9	10-6-03
BLANK	5-7-01	11-4	2-3-03	14-10	10-6-03
Chapter 9		11-5	2-3-03	Chapter 15	
9-1	2-22-05	11-6	2-3-03	15-1	2-5-07
9-2	2-22-05	11-7	2-3-03	BLANK	2-5-07
9-2.1	2-22-05	11-8	2-3-03	Chapter 15A	
BLANK	2-22-05	11-9	2-3-03	15A-1	2-5-07
9-3	11-3-03	11-10	2-3-03	BLANK	2-5-07
9-4	11-3-03	11-11	2-3-03	Chapter 16	
9-5	6-20-05	BLANK	2-3-03	16-1	8-20-07
9-6	6-20-05	Chapter 12		16-2	8-20-07
9-7	6-20-05	12-1	4-18-05	16-3	8-20-07
9-8	6-20-05	12-2	4-18-05	16-4	8-20-07
9-9	6-20-05	12-3	4-18-05	16-4.1	8-20-07
9-10	6-20-05	12-4	4-18-05	BLANK	8-20-07
9-11	6-20-05	12-5	4-18-05	16-5	8-20-07
9-12	6-20-05	12-6	4-18-05	16-6	8-20-07
9-12.1	6-20-05	12-7	4-18-05	16-7	5-21-07
BLANK	6-20-05	12-8	4-18-05	16-8	5-21-07
9-13	11-3-03	12-9	4-18-05	16-8.1	5-21-07
9-14	11-3-03	12-10	4-18-05	BLANK	5-21-07
9-15	6-20-05	12-11	4-18-05	16-9	9-5-06
9-16	6-20-05	12-12	4-18-05	16-10	9-5-06
9-17	8-21-06	12-13	4-18-05	16-11	8-20-07
9-18	8-21-06	12-14	4-18-05	16-12	8-20-07
9-19	8-21-06	12-14.1	4-18-05	16-13	8-20-07
9-20	8-21-06	12-14.2	4-18-05	16-14	8-20-07
9-21	8-21-06	12-14.3	4-18-05	16-15	8-20-07
9-22	8-21-06	12-14.4	4-18-05	16-16	8-20-07
9-22.1	8-21-06	12-14.5	4-18-05	16-17	8-20-07
BLANK	8-21-06	BLANK	4-18-05	16-18	8-20-07
9-23	1-17-06	12-15	11-15-99	16-19	8-20-07
9-24	1-17-06	12-16	11-15-99	16-20	8-20-07
9-25	1-17-06	12-17	4-18-05	16-21	8-20-07
9-26	1-17-06	12-18	4-18-05	16-22	8-20-07
9-26.1	6-20-05	12-19	4-18-05	16-23	8-20-07
9-26.2	6-20-05	BLANK	4-18-05	16-24	8-20-07
9-27	2-22-05	Chapter 13		16-25	8-20-07
9-28	2-22-05	13-1	11-3-03	16-26	8-20-07
9-29	2-22-05	13-2	11-3-03	16-26.1	8-20-07
9-30	2-22-05	13-2.1	11-3-03	BLANK	8-20-07
9-30.1	2-22-05	BLANK	11-3-03	16-27	9-5-06
BLANK	2-22-05	13-3	10-20-03	16-28	9-5-06
9-31	3-15-04	13-4	10-20-03	16-29	9-5-06
9-32	3-15-04	13-4.1	10-20-03	16-30	9-5-06
9-33	3-15-04	BLANK	10-20-03	16-31	9-5-06
9-34	3-15-04	13-5	10-6-03	16-32	9-5-06
9-35	6-20-05	13-6	10-6-03	16-33	9-4-07
9-36	6-20-05	13-7	10-6-03	16-34	9-4-07
9-37	6-20-05	13-8	10-6-03	16-35	12-17-07
BLANK	6-20-05	13-9	10-6-03	16-36	12-17-07
Chapter 10		13-10	10-6-03	16-37	8-20-07
10-1	9-15-03	13-11	10-6-03	16-38	8-20-07

Page Number	Supp. Date	Page Number	Supp. Date	Page Number	Supp. Date
16-38.1	8-20-07	20-3	11-3-03	27-14	12-6-04
BLANK	8-20-07	20-4	11-3-03	27-15	12-6-04
16-39	9-5-06	20-4.1	11-3-03	27-16	12-6-04
16-40	9-5-06	BLANK	11-3-03	Chapter 28	
16-41	8-20-07	20-5	5-18-98	28-1	8-18-03
16-42	8-20-07	20-6	5-18-98	28-2	8-18-03
16-43	9-5-06	20-7	11-3-03	28-3	6-18-07
16-44	9-5-06	20-8	11-3-03	28-4	6-18-07
16-45	8-20-07	20-9	11-3-03	28-5	6-18-07
16-46	8-20-07	20-10	11-3-03	28-6	6-18-07
16-47	9-5-06	20-10.1	11-3-03	28-6.1	6-18-07
16-48	9-5-06	BLANK	11-3-03	BLANK	6-18-07
16-49	9-5-06	20-11	10-19-98	28-7	8-18-03
16-50	9-5-06	20-12	10-19-98	28-8	8-18-03
16-51	9-5-06	20-13	8-20-01	Chapter 29	
16-52	9-5-06	20-14	8-20-01	29-1	6-7-04
16-53	9-5-06	20-15	11-3-03	29-2	6-7-04
16-54	9-5-06	20-16	11-3-03	29-3	6-18-07
16-55	8-20-07	20-17	11-3-03	29-4	6-18-07
16-56	8-20-07	20-18	11-3-03	29-5	6-18-07
16-57	9-5-06	20-19	11-3-03	29-6	6-18-07
16-58	9-5-06	BLANK	11-3-03	29-7	6-18-07
16-59	8-20-07	Chapter 21		BLANK	6-18-07
16-60	8-20-07	21-1	5-15-95	Chapter 30	
16-61	8-20-07	BLANK	5-15-95	30-1	4-7-97
16-62	8-20-07	Chapters 22 through 23		BLANK	4-7-97
16-63	8-20-07	22-1	8-21-00	Chapter 31	
16-64	8-20-07	BLANK	8-21-00	31-1	2-5-07
16-65	8-20-07	Chapter 24		BLANK	2-5-07
16-66	8-20-07	24-1	1-3-06	Chapter 32	
16-67	8-20-07	24-2	1-3-06	32-1	8-18-03
16-68	8-20-07	24-3	8-21-00	BLANK	8-18-03
Chapter 17		24-4	8-21-00	Chapter 33	
17-1	7-3-06	24-5	8-21-00	33-1	11-5-07
17-2	7-3-06	24-6	8-21-00	33-2	11-5-07
17-3	7-3-06	24-7	8-21-00	33-3	2-18-03
BLANK	7-3-06	24-8	8-21-00	33-4	2-18-03
Chapter 18		24-9	8-21-00	33-5	2-18-03
18-1	9-19-05	24-10	8-21-00	33-6	2-18-03
BLANK	9-19-05	24-11	8-21-00	33-7	2-18-03
Chapter 19		BLANK	8-21-00	33-8	2-18-03
19-1	7-7-03	Chapter 25		33-9	2-18-03
19-2	7-7-03	25-1	6-20-05	33-10	2-18-03
19-3	7-7-03	25-2	6-20-05	33-11	2-18-03
19-4	7-7-03	25-3	6-20-05	BLANK	2-18-03
19-5	7-7-03	25-4	6-20-05	Chapter 34	
19-6	7-7-03	Chapter 26		34-1	7-21-03
19-7	3-1-04	26-1	7-17-06	34-2	7-21-03
19-8	3-1-04	26-2	7-17-06	34-3	7-21-03
19-8.1	3-1-04	26-3	7-17-06	BLANK	7-21-03
BLANK	3-1-04	26-4	7-17-06	Chapter 35	
19-9	7-7-03	Chapter 27		35-1	9-15-03
19-10	7-7-03	27-1	12-6-04	35-2	9-15-03
19-11	7-7-03	27-2	12-6-04	35-3	9-15-03
19-12	7-7-03	27-3	12-6-04	35-4	9-15-03
19-13	7-7-03	27-4	12-6-04	35-5	9-15-03
19-14	7-7-03	27-5	12-6-04	35-6	9-15-03
19-15	7-7-03	27-6	12-6-04	35-7	9-15-03
19-16	7-7-03	27-7	12-6-04	35-8	9-15-03
Chapter 19A		27-8	12-6-04	35-9	9-15-03
19A-1	5-15-95	27-9	12-6-04	BLANK	9-15-03
BLANK	5-15-95	27-10	12-6-04	Chapters 36 through 38	
Chapter 20		27-11	12-6-04	36-1	9-15-03
20-1	11-3-03	27-12	12-6-04	BLANK	9-15-03
20-2	11-3-03	27-13	12-6-04		

Page Number	Supp. Date	Page Number	Supp. Date	Page Number	Supp. Date
Chapter 39		Chapter 43		Definitions	
39-1 -----	2-6-06	BLANK -----	5-7-07	I-13 -----	6-18-07
BLANK -----	2-6-06	Chapter 43		BLANK -----	6-18-07
Chapter 40		43-1 -----	11-3-03	Definitions	
40-1 -----	5-21-07	43-2 -----	11-3-03	D-1 -----	8-20-07
40-2 -----	5-21-07	43-3 -----	11-3-03	D-2 -----	8-20-07
40-3 -----	5-21-07	BLANK -----	11-3-03	D-3 -----	8-20-07
40-4 -----	5-21-07	Index		D-4 -----	8-20-07
40-5 -----	5-21-07	I-1 -----	6-18-07	D-5 -----	8-20-07
40-6 -----	5-21-07	I-2 -----	6-18-07	D-6 -----	8-20-07
40-7 -----	5-21-07	I-3 -----	6-18-07	D-7 -----	8-20-07
BLANK -----	5-21-07	I-4 -----	6-18-07	BLANK -----	8-20-07
Chapter 41		I-5 -----	6-18-07	Tables	
41-1 -----	5-20-96	I-6 -----	6-18-07	T1-1 -----	9-17-07
BLANK -----	5-20-96	I-7 -----	6-18-07	BLANK -----	9-17-07
Chapter 42		I-8 -----	6-18-07	T2-1 -----	9-17-07
42-1 -----	5-7-07	I-9 -----	6-18-07	BLANK -----	9-17-07
42-2 -----	5-7-07	I-10 -----	6-18-07		
42-3 -----	5-7-07	I-11 -----	6-18-07		
		I-12 -----	6-18-07		