

**13:29-3.2 Integrity and objectivity**

A licensee or the licensee's firm shall not knowingly misrepresent facts, and when engaged in the practice of public accounting, including the rendering of tax and management advisory services, shall not subordinate the licensee's judgment to others. In tax practice, a licensee or the licensee's firm may resolve doubt in favor of the licensee's client as long as there is reasonable support for the licensee's position.

As amended, R.1982 d.407, eff. November 15, 1982.

See: 14 N.J.R. 895(a), 14 N.J.R. 1309(b).

Deleted old text concerning obligations and responsibilities of practice and added new text concerning integrity and objectivity.

Amended by R.2000 d.222, effective June 5, 2000.

See: 32 N.J.R. 987(a), 32 N.J.R. 2089(a).

Substituted the licensee's for his throughout.

**Case Notes**

Unless accounting firm employed by corporate and individual Chapter 11 debtors had conflict between debtors' collective interests and some other interest, disqualification in bankruptcy was not appropriate. In re Brennan, Bkrcty.D.N.J.1995, 187 B.R. 135.

**13:29-3.3 Competence**

A licensee or the licensee's firm shall not undertake any engagement for the performance of professional services which the licensee cannot reasonably expect to complete with due professional competence, including compliance, where applicable, with N.J.A.C. 13:29-3.5 and 3.6.

As amended, R.1982 d.407, eff. November 15, 1982.

See: 14 N.J.R. 895(a), 14 N.J.R. 1309(b).

Deleted old text concerning opinions and added new text concerning competence.

Amended by R.2000 d.222, effective June 5, 2000.

See: 32 N.J.R. 987(a), 32 N.J.R. 2089(a).

Substituted the licensee's for his or he throughout.

#### Case Notes

Qualified New Jersey certified public accountants permitted to prepare and file State inheritance tax returns if written notification given to client before commencing work that attorney review of the return may be desirable. Application of the New Jersey Society of Certified Public Accountants, 102 N.J. 231, 507 A.2d 711 (1986).

#### 13:29-3.4 Forecasts

A licensee or the licensee's firm shall not in the performance of professional services permit the licensee's name to be used in conjunction with any forecast of future transactions in a manner which may reasonably lead to the belief that the licensee vouches for the achievability of the forecast.

As amended, R.1982 d.407, eff. November 15, 1982.

See: 14 N.J.R. 895(a), 14 N.J.R. 1309(b).

Deleted old text concerning clients' affairs confidential and added new text concerning forecasts.

Amended by R.2000 d.222, effective June 5, 2000.

See: 32 N.J.R. 987(a), 32 N.J.R. 2089(a).

Substituted the licensee's for his or he throughout.

#### 13:29-3.5 Auditing standards

A licensee of the licensee's firm shall not permit the licensee's name to be associated with financial statements in such a manner as to imply that the licensee is acting as an independent public accountant with respect to such financial statements unless the licensee has complied with applicable generally accepted auditing standards (GAAS). Statements on Auditing Standards (SAS) issued by the American Institute of Certified Public Accountants, and other pronouncements having similar generally recognized authority, are considered to be interpretations of generally accepted auditing standards, and departures therefrom shall be justified by those who do not follow them.

As amended, R.1982 d.407, eff. November 15, 1982.

See: 14 N.J.R. 895(a), 14 N.J.R. 1309(b).

Deleted old text concerning use of name with misleading statements and added new text concerning auditing standards.

Amended by R.2000 d.222, eff. June 5, 2000.

See: 32 N.J.R. 987(a), 32 N.J.R. 2089(a).

Replaced references to "he" and "his" with "the licensee" and "the licensee's"; added references to GAAS and SAS.

#### 13:29-3.6 Accounting principles

(a) A licensee or the licensee's firm shall not express an opinion that financial statements are presented in conformity with generally accepted accounting principles (GAAP) if such financial statements contain any departure from such accounting principles which has a material effect on the financial statements taken as a whole, unless the licensee can demonstrate that by reason of unusual circumstances

the financial statements would otherwise have been misleading. In such a case, the licensee's report must describe the departure, the approximate effects thereof, if practicable, and the reasons why compliance with the principle would result in a misleading statement.

(b) For purposes of this rule, generally accepted accounting principles (GAAP) are considered to be defined by pronouncements issued by the Financial Accounting Standards Board (FASB) and its predecessor entities and similar pronouncements issued by other entities having similar general recognized authority.

As amended, R.1982 d.407, eff. November 15, 1982.

See: 14 N.J.R. 895(a), 14 N.J.R. 1309(b).

Deleted old text concerning incompatible occupations and added new text concerning accounting principles.

Amended by R.2000 d.222, eff. June 5, 2000.

See: 32 N.J.R. 987(a), 32 N.J.R. 2089(a).

In (a), substituted a reference to the licensee's for his and added GAAP; in (b), added GAAP and FASB.

#### 13:29-3.7 Confidential client information

(a) A licensee or the licensee's firm shall not without the consent of the licensee's client disclose any confidential information pertaining to the licensee's client obtained in the course of performing professional services.

(b) This rule shall not:

1. Relieve a licensee of any obligations under N.J.A.C. 13:29-3.5 and N.J.A.C. 13:29-3.6; or
2. Affect in any way a licensee's obligation to comply with a validly issued subpoena or summons enforceable by order of a court; or
3. Prohibit disclosures in the course of a quality review of a licensee's professional services; or
4. Preclude a licensee from responding to any inquiry made by the Board or any investigative or disciplinary body established by law or formally recognized by the Board.

(c) Members of the Board and professional practice reviewers shall not disclose any confidential client information which comes to their attention from licensees or their firms in disciplinary proceedings or otherwise in carrying out their responsibilities, except that they may furnish such information to an investigative or disciplinary body of the kind referred to above.

As amended, R.1982 d.407, eff. November 15, 1982.

See: 14 N.J.R. 895(a), 14 N.J.R. 1309(b).

Deleted old text concerning conflicts of interest and added new text concerning confidential client information.

Amended by R.2000 d.222, eff. June 5, 2000.

See: 32 N.J.R. 987(a), 32 N.J.R. 2089(a).

In (a), substituted a reference to the licensee's for his; in (b), substituted shall for does.

**13:29-3.8 Contingent fees**

(a) A contingent fee is a fee established for the performance of any service pursuant to an arrangement in which no fee will be charged unless a specified finding or result is attained, or in which the amount of the fee is otherwise dependent upon the finding or result of such service.

(b) For the purposes of this section, a fee is not contingent if:

1. It is fixed by a court or other public authority; or
  2. In tax matters, it is determined based on the results of a judicial proceeding or the findings of a governmental agency.
- (c) A licensee in public practice shall not receive a contingent fee for performing any professional services from a client for whom the licensee or the licensee's firm performs:
1. An audit or review of a financial statement;
  2. A compilation of a financial statement accompanied by a report; or
  3. An examination of prospective financial information.

(d) The prohibition set forth in (c) above applies during the period in which the licensee or the licensee's firm is engaged to perform any of the services listed, and the period covered by any historical financial statements involved in the listed services.

(e) A licensee in public practice shall not receive a contingent fee for preparing an original or amended tax return or claim for a tax refund for any client.

(f) Any licensee who receives a contingent fee pursuant to this section shall comply with all applicable Federal and State securities laws, rules promulgated thereunder, and registration requirements, including, but not limited to, the Investment Advisers Act of 1940 (15 U.S.C. §§ 80b-1 et seq.), the Uniform Securities Law(1997) (N.J.S.A. 49:3-47 et seq.), the Securities Act of 1933 (15 U.S.C. §§ 77a et seq.), and the Securities Exchange Act of 1934 (15 U.S.C. §§ 78a et seq.).

As amended, R.1982 d.407, eff. November 15, 1982.  
See: 14 N.J.R. 895(a), 14 N.J.R. 1309(b).

Deleted old text concerning commissions, brokerages, fees and added new text concerning contingent fees.

Repeal and New Rule, R.1998 d.531, effective November 16, 1998.  
See: 29 N.J.R. 4737(a), 30 N.J.R. 4055(b).

Section was "Contingent fees".

**13:29-3.9 Discreditable acts**

A licensee shall not commit any act that reflects adversely on the licensee's fitness to engage in the practice of public accountancy.

As amended, R.1982 d.407, eff. November 15, 1982.  
See: 14 N.J.R. 895(a), 14 N.J.R. 1309(b).

Deleted old text concerning name of practice and added new text concerning discreditable acts.

Amended by R.2000 d.222, eff. June 5, 2000.

See: 32 N.J.R. 987(a), 32 N.J.R. 2089(a).

Substituted a reference to the licensee's for his.

**Case Notes**

Professional misconduct (decided on statutory grounds). *State v. Seaman*, 114 N.J.Super. 19, 274 A.2d 810 (App.Div.1971), certiorari denied 92 S.Ct. 674, 404 U.S. 1015, 30 L.Ed.2d 662.

**13:29-3.10 Advertising**

(a) A licensee shall not use or participate in the use of any form of public communication having reference to the licensee's professional services which contains a false, fraudulent, misleading, deceptive or unfair statement or claim. A false, fraudulent, misleading, deceptive or unfair statement or claim includes a statement or claim which:

1. Contains a misrepresentation of fact; or
2. Is likely to mislead or deceive because it fails to make full disclosure of relevant facts; or
3. Contains any testimonial or laudatory statement, or other statement or implication that the licensee's professional services are of exceptional quality; or
4. Is intended or likely to create false or unjustified expectations of favorable results; or
5. Implies educational or professional attainments or licensing recognition not supported in fact; or
6. States or implies that the licensee has received formal recognition as a specialist in any aspect of the practice of public accountancy, if this is not the case; or
7. Represents that professional services can or will be competently performed for a stated fee when this is not the case, or makes representations with respect to fees for professional services that do not disclose all variables affecting the fees that will in fact be charged; or
8. Contains other representations or implications that in reasonable probability will cause an ordinarily prudent person to misunderstand or be deceived.

As amended, R.1980 d.31, eff. January 16, 1980.

See: 11 N.J.R. 562(a), 12 N.J.R. 92(a).

Amended by R.2000 d.222, eff. June 5, 2000.

See: 32 N.J.R. 987(a), 32 N.J.R. 2089(a).

In (a), rewrote introductory paragraph.

**13:29-3.11 Solicitation**

A licensee may directly or indirectly solicit clients by circulars, advertisements or personal communications provided such circulars, advertisements or personal communications do not violate N.J.A.C. 13:29-3.10.

As amended, R.1980 d.31, eff. January 16, 1980.

See: 11 N.J.R. 562(a), 12 N.J.R. 92(a).

Amended by R.2000 d.222, eff. June 5, 2000.

See: 32 N.J.R. 987(a), 32 N.J.R. 2089(a).

Substituted licensee for practitioner

**13:29-3.12 Commissions, performance fees and referral fees**

(a) A performance fee is compensation to a licensee on the basis of a share of the capital gains upon, or the capital appreciation of, the funds or any portion of the funds of a client.

(b) A licensee in public practice shall not receive a commission or performance fee for recommending or referring to a client any product or service, or receive a commission or performance fee for recommending or referring any product or service to be supplied by a client, or receive a commission or performance fee, when the licensee or the licensee's firm also performs for that client the following:

1. An audit or review of a financial statement;
2. A compilation of a financial statement accompanied by a report; or
3. An examination of prospective financial information.

(c) The prohibition set forth in (b) above applies during the period in which the licensee is engaged to perform any of the listed services, and the period covered by any historical financial statements involving those services.

(d) A licensee in public practice who is not prohibited by this section from performing services for or receiving a commission or performance fee and who is paid or expects to be paid a commission or performance fee shall disclose that fact to any person or entity to whom the licensee recommends or refers a product or service to which the commission or performance fee relates.

(e) Any licensee in public practice who accepts a referral fee for recommending or referring any service of a licensee to any person or entity or who pays a referral fee to obtain a client shall disclose such acceptance or payment to the client.

(f) All disclosures in (d) and (e) above shall:

1. Be made in writing contemporaneously with or prior to the referral or recommendation; and
2. Shall be signed and dated by the person or entity to whom the licensee makes the referral or recommendation, or by the person or entity who was referred to the licensee.

(g) A licensee in public practice who is not prohibited by this section from performing services for or receiving a commission or performance fee shall comply with all applicable Federal and State securities laws, rules promulgated thereunder, and registration requirements, including, but not limited to, the Investment Advisers Act of 1940 (15 U.S.C. §§ 80b-1 et seq.), the Uniform Securities Law (1997), the Securities Act of 1933 (15 U.S.C. §§ 77a et seq.), and the Securities Exchange Act of 1934 (15 U.S.C. §§ 78a et seq.).

As amended, R.1982 d.407, eff. November 15, 1982.

See: 14 N.J.R. 895(a), 14 N.J.R. 1309(b).

Deleted old text concerning recruiting and added new text concerning commissions.

Repeal and New Rule, R.1998 d.531, effective November 16, 1998.

See: 29 N.J.R. 4737(a), 30 N.J.R. 4055(b).

Section was "Commissions".

**13:29-3.13 Incompatible occupation**

A licensee or the licensee's firm shall not concurrently engage in the practice of public accountancy and in any other business or occupation which impairs the licensee's independence or objectivity in rendering professional services.

R.1982 d.407, eff. November 15, 1982.

See: 14 N.J.R. 895(a), 14 N.J.R. 1309(b).

Amended by R.2000 d.222, eff. June 5, 2000.

See: 32 N.J.R. 987(a), 32 N.J.R. 2089(a).

Substituted the licensee's for his.

**13:29-3.14 (Reserved)**

Repealed by R.2000 d.222, effective June 5, 2000.

See: 32 N.J.R. 987(a), 32 N.J.R. 2089(a).

Section was "Form of practice".

**13:29-3.15 Firm names**

A licensee shall not practice public accountancy under a firm name which is misleading in any way, as to the legal form of the firm, or as to the persons who are partners, officers, or shareholders of the firm, or as to any matter with respect to which public communications are restricted by N.J.A.C. 13:29-3.10, except that the names of one or more past partners or shareholders may be included in the firm name or its successor.

As amended, R.1982 d.407, eff. November 15, 1982.

See: 14 N.J.R. 895(a), 14 N.J.R. 1309(b).

Deleted old text concerning use of name in connection with financial statements and added new text concerning firm names.

Amended by R.2000 d.222, eff. June 5, 2000.

See: 32 N.J.R. 987(a), 32 N.J.R. 2089(a).

Substituted an exception for however in the last sentence and deleted from a partner surviving at the end of the sentence.

**13:29-3.16 Records**

(a) A licensee or the licensee's firm shall furnish to the licensee's client or former client, upon request made within a reasonable time after original issuance of the document in question:

1. A copy of a tax return of the client;
2. A copy of any report, or other document, issued by the licensee to or for such client;
3. Any accounting or other records belonging to, or obtained from or on behalf of, the client which the licensee removed from the client's premises or received for the client's account, but the licensee or the licensee's firm may make and retain copies of such documents when they form the basis for work done by the licensee; and
4. A copy of the licensee's or his or her firm's working papers, to the extent that such working papers include

records which would ordinarily constitute part of the client's books and records, and are not otherwise available to the client.

As amended, R.1982 d.407, eff. November 15, 1982.

See: 14 N.J.R. 895(a), 14 N.J.R. 1309(b).

Deleted old text concerning use of certain descriptions and added new text concerning records.

Amended by R.2000 d.222, eff. June 5, 2000.

See: 32 N.J.R. 987(a), 32 N.J.R. 2089(a).

Substituted the licensee's for his or him throughout.

### 13:29-3.17 (Reserved)

As amended, R.1982 d.407, eff. November 15, 1982.

See: 14 N.J.R. 895(a), 14 N.J.R. 1309(b).

Deleted text concerning independent opinions.

### 13:29-3.18 (Reserved)

As amended, R.1982 d.407, eff. November 15, 1982.

See: 14 N.J.R. 895(a), 14 N.J.R. 1309(b).

Deleted text concerning violations.

## SUBCHAPTER 4. (RESERVED)

### 13:29-4.1 (Reserved)

Repealed by Administrative change.

See: 25 N.J.R. 1516(b).

Section was "Uniform penalty letter."

## SUBCHAPTER 5. QUALITY ENHANCEMENT PROGRAM

### 13:29-5.1 Purpose and scope

There is hereby established a Quality Enhancement Program (Program). The purpose of the Program is to improve the quality of financial reporting and to promote the fairness of presentation and the dependability of information on which the public relies for guidance in financial transactions, accounting and business performance. The Program emphasizes education and rehabilitation rather than disciplinary action. Appropriate educational programs or procedures will ordinarily be recommended or required where reporting does not comply with appropriate professional standards. However, when a licensee is unwilling or unable to comply with those standards, or a licensee's professional work is so egregious as to warrant disciplinary action, the Board may resort to such action as is appropriate to protect the public interest.

### 13:29-5.2 Definitions

The following words and terms, when used in this subchapter, shall have the following meanings unless the context clearly indicates otherwise:

"Practice Unit" means any office of a firm registered with the Board to engage in the practice of public accountancy.

"Report" means an opinion, report, or other form of language that states or implies assurances as to the reliability of any financial statements, and that also includes or is accompanied by any statement or implication that the person or firm issuing it has special knowledge or competence in accounting or auditing.

Amended by R.1995 d.268, effective June 5, 1995.

See: 27 N.J.R. 1134(a), 27 N.J.R. 2238(a).

Rewrote the definition of "Report".

Amended by R.2000 d.222, effective June 5, 2000.

See: 32 N.J.R. 987(a), 32 N.J.R. 2089(a).

Rewrote the definition of "Practice Unit".

### 13:29-5.3 Quality Enhancement Committee; members; duties; compensation

(a) The Director of the Division of Consumer Affairs shall annually appoint a Standing Committee to be known as the Quality Enhancement Committee (Committee) to assist the Board in the implementation and administration of the Program:

1. The Director shall receive for consideration nominees from the Board of Accountancy, and shall make the appointments in consultation with the Board;

2. The Committee will consist of no fewer than five members, all of whom must be licensees and holders of currently valid registrations issued under N.J.S.A. 45:2B-8, 13 or 33;

3. At least one member of the Committee shall be a Certified Public Accountant, at least one shall be a Public Accountant, and at least one shall be a Registered Municipal Accountant. At least two committee members will also be members of the State Board of Accountancy.

(b) The Committee's responsibilities shall include:

1. Developing procedures for the internal operation of the Board staff and of the Committee;

2. Assisting the Board in the selection and training of volunteer reviewers;

3. Developing criteria for assignment of volunteer reviewers to specific report reviews, taking into account such criteria as the Board determines appropriate;

4. Developing and recommending to the Board a system for selection of reports to be reviewed;

5. Evaluating the findings of the volunteer reviewers, assigning certain reports for field workpaper reviews upon directive by the Board, and making final recommendations to the Board;

6. Compiling and reporting to the Board statistics on the impact and effect of the Program; and

Amended by R.1985 d.284, effective June 3, 1985.  
 See: 16 N.J.R. 2962(a), 17 N.J.R. 1432(a).  
 (a) substantially amended; (b) deleted.

**13:46-11.9 Extreme wrestling**

(a) A timekeeper at extreme wrestling exhibitions shall take a cue to commence time from the nod of the referee and shall sound the gong simultaneously with the referee's call of "time."

(b) At the termination of each five-minute period of any extreme wrestling exhibition, the timekeeper shall call out the time the participants have been wrestling sufficiently loud for the referee to hear, such as "five minutes" or "ten minutes."

(c) In time limit exhibitions the timekeeper shall sound the gong at the end of the designated time limit to indicate the end of the exhibition.

(d) When an exhibition is terminated in less than the scheduled time limit, the timekeeper shall give the referee the elapsed time.

Amended by R.2001 d.293, effective August 20, 2001.  
 See: 33 N.J.R. 1050(a), 33 N.J.R. 2816(a).

In (a), substituted "a" for "his" preceding "cue"; in (a) and (b), inserted "extreme" preceding "wrestling".

**13:46-11.10 Compensation for combative sports timekeepers**

(a) The compensation to boxing timekeepers shall be paid by the promoter conducting the show and shall be on the following basis:

1. When the gross gate receipts of the show do not exceed \$25,000, the fee for the timekeeper shall be \$200.00.
2. When the gross gate receipts of the show are between \$25,000 and \$50,000, the fee for the timekeeper shall be \$250.00.
3. When the gross gate receipts of the show are between \$50,000 and \$100,000, the fee for the timekeeper shall be \$300.00.
4. When the gross gate receipts of the show are between \$100,000 and \$200,000, the fee for the timekeeper shall be \$350.00.
5. When the gross gate receipts of the show are between \$200,000 and \$300,000, the fee for the timekeeper shall be \$400.00.
6. When the gross gate receipts of the show are in excess of \$300,000, the fee for the timekeeper shall be set by the Commissioner.

(b) The compensation set forth in (a) above shall not apply in a sanctioned championship boxing bout or special event. The Commissioner shall set the compensation to be

paid to timekeepers officiating at sanctioned championship boxing bouts and special events. In making this determination, the Commissioner may consider any determinations, standards or recommendations made by a recognized boxing association. Nevertheless, the Commissioner shall retain full authority to set the compensation schedule for timekeepers in championship boxing bouts and special events irrespective of a determination or a recommendation by such an association.

New Rule, R.1987 d.50, effective January 20, 1987.  
 See: 18 N.J.R. 1925(a), 19 N.J.R. 234(a).  
 Amended by R.1995, d.400, effective July 17, 1995.  
 See: 27 N.J.R. 1141(a), 27 N.J.R. 1959(a), 27 N.J.R. 2698(a).

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**SUBCHAPTER 12. (RESERVED)**

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**SUBCHAPTER 12A. UNIFORM MEDICAL REQUIREMENTS**

**13:46-12A.1 Applicability**

This subchapter shall apply to all professional boxing matches. All other rules of this chapter shall continue to apply to professional boxing matches except that, in the event of a conflict, the rules of this subchapter shall control.

**13:46-12A.2 Pre-licensure medical requirement**

(a) A boxer, as a condition to licensure or to the renewal of licensure by the State Athletic Control Board shall undergo a thorough medical examination by a physician or physicians to establish his or her physical and mental fitness for competition.

(b) An examination shall be made no earlier than 30 days but no later than one day prior to licensure or the renewal thereof except for the HIV test, referred to in N.J.A.C. 13:46-12A.3, which shall be conducted no earlier than 14 days prior to licensure.

(c) In addition to the examination required by (a) above, the Commissioner at his or her discretion may order such additional examinations of a boxer at any time for the purpose of determining his or her continued fitness and qualification to engage in a boxing contest.

(d) No applicant shall be granted a license unless the physician appointed by the State Athletic Control Board has certified his or her fitness to engage in a boxing contest.

**13:46-12A.3 Thorough medical examination defined**

(a) A thorough medical examination shall consist of a minimum requirement of:

1. A CT/MRI Brain Scan (without contrast), within the last three years;
2. An electrocardiogram;
3. Ophthalmological dilation;
4. An annual gynecological and breast exams for women;
5. A serum pregnancy test for women;
6. A comprehensive history and physical examination;
7. A complete blood count for bleeding and coagulation time;
8. An HIV test conducted no earlier than 14 days prior to licensure; and
9. A urinalysis.

#### 13:46-12A.4 Pre-fight weigh-in examination

(a) All boxers in all bouts shall be given a medical examination by a physician appointed by the Commissioner prior to the start of the bout, both at the weighing-in and in the evening, a short while before the boxing program commences. All such examinations shall be conducted privately with no other persons present besides the physician and the boxer. This physical examination shall include as many of the procedures outlined in N.J.A.C. 13:46-12A.3 as the examining physician may decide are necessary. In all cases, the examination shall include the administration of a thorough ophthalmological and neurological examination and a urinalysis. In all cases, the boxer shall present to the physician the results of a test for the HIV virus in accordance with N.J.A.C. 13:46-12A.5.

(b) The examination shall include a pregnancy test for all female boxers. Any contestant determined to be pregnant shall not be permitted to box in this State.

(c) No boxer shall be permitted to enter the ring unless the physician appointed by the Commissioner has certified his or her fitness to engage in a boxing contest. The physician's decision that a boxer is not fit to engage in a boxing contest shall not be subject to change by any other official. A boxer may be disqualified for any medical reason.

#### 13:46-12A.5 HIV examination

All boxers in all bouts shall complete an HIV examination. The initial test for HIV detection shall be conducted no earlier than 14 days prior to licensure. After licensure, an HIV test shall be completed by every boxer prior to his or her participation in each boxing match. Pre-fight HIV tests shall be administered no earlier than 14 days prior to the boxing match. Any boxer who fails to produce the results of such a test, or who produces a test result showing that the boxer is infected with the HIV virus, shall not be permitted to box in this State.

#### 13:46-12A.6 Required hepatitis testing and recommended vaccinations

Hepatitis B and C testing shall be completed prior to licensure or renewal of all boxers. The initial test for Hepatitis B and C detection shall be conducted no earlier than 14 days prior to licensure. In addition, Hepatitis B and C testing shall be completed by all boxers prior to his or her participation in each boxing match. Pre-fight Hepatitis B and C testing shall be administered no earlier than 14 days prior to the scheduled boxing match. Any boxer who fails to produce a negative test result shall not be permitted to box in this State. Hepatitis vaccinations, as opposed to testing, are recommended for all boxers but are not mandatory.

Repeal and New Rule, R.2001 d.437, effective November 19, 2001.  
See: 33 N.J.R. 2247(a), 33 N.J.R. 3901(a).

Section was "Recommended hepatitis testing and vaccinations".

#### 13:46-12A.7 Usage of drugs

(a) The use of any drug, narcotic, stimulant, depressant, or analgesic of any description, or alcohol substance, by a boxer either before or during a match, shall result in the immediate disqualification of the boxer from the match and disciplinary action in accordance with N.J.A.C. 13:46-12A.9.

(b) A boxer shall submit to any pre-fight or post-fight urinalysis or other laboratory procedure ordered by the physician appointed by the Commissioner to detect the presence of any drug. Refusal to submit to such testing shall result in the immediate disqualification of the boxer from the match and an indefinite suspension from boxing.

#### 13:46-12A.8 Urinalysis

(a) All boxers in all bouts shall complete a pre-fight urinalysis exam to detect the presence of any drug.

(b) In addition to the mandatory pre-fight analysis, the Commissioner may, at his or her discretion, decide to test for the presence of performance enhancing drugs and thereby require additional urine specimens to be produced at any time after the completion of the bout.

(c) Collection of specimens for urinalysis testing shall be conducted by a Commission official. Refusal to submit to such testing shall result in the immediate disqualification of the boxer from the match and an indefinite suspension from boxing.

#### 13:46-12A.9 Penalties for drug use

(a) Any boxer who tests positive for drug use shall be penalized as follows:

1. First offense: 90 days' suspension;
2. Second offense: 180 days' suspension, and mandatory enrollment in a supervisory treatment program approved by the State Commission; and

3. Third offense: Two years' suspension without appeal.

**13:46-12A.10 Post-fight medical examination**

(a) All boxers in all bouts shall be given a physical examination by a physician appointed by the Commissioner

immediately following the bout. This physical examination shall include as many of the procedures outlined in N.J.A.C. 13:46-12A.3 as the examining physician may decide are necessary. In all cases, the examination shall include the administration of a thorough ophthalmological and neurological examination.