

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

Title 17—Department of the Treasury—General

Supplement June 16, 2003

I, Jeff S. Masin, 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 June 16, 2003)

Page Number	Supp. Date	Page Number	Supp. Date	Page Number	Supp. Date
i -----	1-6-03	2-13 -----	8-19-02	4-5 -----	2-20-01
ii -----	1-6-03	2-14 -----	8-19-02	4-6 -----	2-20-01
iii -----	1-22-02	2-15 -----	8-19-02	4-7 -----	6-2-03
iv -----	1-22-02	BLANK -----	8-19-02	4-8 -----	6-2-03
v -----	4-21-03	2-17 -----	8-6-01	4-9 -----	6-2-03
vi -----	4-21-03	2-18 -----	8-6-01	4-10 -----	6-2-03
vii -----	6-16-03	2-19 -----	8-19-02	4-10.1 -----	6-2-03
viii -----	6-16-03	2-20 -----	8-19-02	BLANK -----	6-2-03
ix -----	6-16-03	2-21 -----	8-19-02	4-11 -----	9-17-01
x -----	6-16-03	2-22 -----	8-19-02	4-12 -----	9-17-01
Chapter 1		2-22.1 -----	8-19-02	4-13 -----	9-17-01
1-1 -----	1-21-03	BLANK -----	8-19-02	4-14 -----	9-17-01
1-2 -----	1-21-03	2-23 -----	1-18-00	4-14.1 -----	11-5-01
1-3 -----	1-21-03	2-24 -----	1-18-00	4-14.2 -----	11-5-01
1-4 -----	1-21-03	2-25 -----	8-19-02	4-15 -----	11-5-01
1-5 -----	2-20-96	2-26 -----	8-19-02	BLANK -----	11-5-01
1-6 -----	2-20-96	2-27 -----	8-19-02	4-17 -----	2-20-01
1-7 -----	5-21-01	2-28 -----	8-19-02	4-18 -----	2-20-01
1-8 -----	5-21-01	2-29 -----	8-19-02	4-19 -----	2-20-01
1-9 -----	5-21-01	2-30 -----	8-19-02	4-20 -----	2-20-01
1-10 -----	5-21-01	2-31 -----	8-19-02	4-21 -----	2-20-01
1-15 -----	3-1-99	2-32 -----	8-19-02	4-22 -----	2-20-01
1-16 -----	3-1-99	Chapter 3		Chapter 5	
1-16.1 -----	11-5-01	3-1 -----	11-4-02	5-1 -----	4-16-01
1-16.2 -----	11-5-01	3-2 -----	11-4-02	5-2 -----	4-16-01
1-18.1 -----	3-20-00	3-3 -----	11-4-02	5-3 -----	4-16-01
1-18.2 -----	3-20-00	3-4 -----	11-4-02	5-4 -----	4-16-01
1-19 -----	5-21-01	3-5 -----	11-4-02	5-5 -----	1-6-03
1-20 -----	5-21-01	3-6 -----	11-4-02	5-6 -----	1-6-03
1-21 -----	11-5-01	3-7 -----	11-4-02	5-7 -----	4-16-01
1-22 -----	11-5-01	3-8 -----	11-4-02	5-8 -----	4-16-01
1-22.1 -----	11-5-01	3-9 -----	11-4-02	5-9 -----	4-16-01
BLANK -----	11-5-01	3-10 -----	11-4-02	5-10 -----	4-16-01
1-23 -----	2-20-96	3-11 -----	11-4-02	Chapter 6	
1-24 -----	2-20-96	3-12 -----	11-4-02	6-1 -----	6-2-03
1-25 -----	2-20-96	3-13 -----	11-4-02	6-2 -----	6-2-03
1-26 -----	2-20-96	3-14 -----	11-4-02	6-3 -----	10-16-00
1-27 -----	8-19-96	3-15 -----	11-4-02	6-4 -----	10-16-00
1-28 -----	8-19-96	3-16 -----	11-4-02	6-5 -----	10-16-00
Chapter 2		3-17 -----	11-4-02	BLANK -----	10-16-00
2-1 -----	11-6-00	3-18 -----	11-4-02	Chapter 7	
2-2 -----	11-6-00	3-19 -----	11-4-02	7-1 -----	5-21-01
2-3 -----	3-6-00	3-20 -----	11-4-02	7-2 -----	5-21-01
2-4 -----	3-6-00	3-21 -----	11-4-02	7-3 -----	5-21-01
2-4.1 -----	3-6-00	3-22 -----	11-4-02	7-4 -----	5-21-01
BLANK -----	3-6-00	3-23 -----	11-4-02	7-5 -----	11-18-02
2-5 -----	1-18-00	3-24 -----	11-4-02	7-6 -----	11-18-02
2-6 -----	1-18-00	3-25 -----	11-4-02	7-6.1 -----	11-18-02
2-7 -----	4-2-01	3-26 -----	11-4-02	BLANK -----	11-18-02
2-8 -----	4-2-01	3-27 -----	11-4-02	7-7 -----	5-21-01
2-8.1 -----	4-2-01	3-28 -----	11-4-02	7-8 -----	5-21-01
BLANK -----	4-2-01	Chapter 4		Chapter 8	
2-9 -----	4-17-00	4-1 -----	11-5-01	8-1 -----	5-7-01
2-10 -----	4-17-00	4-2 -----	11-5-01	8-2 -----	5-7-01
2-10.1 -----	1-2-01	4-2.1 -----	11-5-01	8-3 -----	5-7-01
2-10.2 -----	1-2-01	BLANK -----	11-5-01	8-4 -----	5-7-01
2-11 -----	7-16-01	4-3 -----	2-20-01	8-5 -----	5-7-01
2-12 -----	7-16-01	4-4 -----	2-20-01	8-6 -----	5-7-01

Page Number	Supp. Date	Page Number	Supp. Date	Page Number	Supp. Date
8-7	5-7-01	12-6.3	3-19-01	BLANK	9-4-01
BLANK	5-7-01	BLANK	3-19-01	16-11	4-2-01
Chapter 9		12-7	11-15-99	16-12	4-2-01
9-1	6-16-03	12-8	11-15-99	16-13	4-2-01
9-2	6-16-03	12-9	11-15-99	16-14	4-2-01
9-2.0.0.1	6-16-03	12-10	11-15-99	16-15	4-2-01
BLANK	6-16-03	12-11	3-19-01	16-16	4-2-01
9-2.0.1	4-19-99	12-12	3-19-01	16-17	4-2-01
9-2.0.2	4-19-99	12-13	3-19-01	16-18	4-2-01
9-3	9-20-99	12-14	3-19-01	16-19	4-2-01
9-4	9-20-99	12-15	11-15-99	16-20	4-2-01
9-5	1-16-01	12-16	11-15-99	16-21	1-6-03
9-6	1-16-01	12-17	4-17-00	16-22	1-6-03
9-7	1-16-01	12-18	4-17-00	16-22.1	1-6-03
9-8	1-16-01	12-19	4-17-00	BLANK	1-6-03
9-8.1	1-16-01	BLANK	4-17-00	16-23	4-2-01
9-8.2	1-16-01	Chapter 13		16-24	4-2-01
9-8.3	1-16-01	13-1	5-5-03	16-25	4-2-01
BLANK	1-16-01	13-2	5-5-03	16-26	4-2-01
9-9	11-15-99	13-3	5-15-95	16-27	4-2-01
9-10	11-15-99	13-4	5-15-95	16-28	4-2-01
9-11	12-18-00	13-5	1-6-97	16-29	4-2-01
9-12	12-18-00	13-6	1-6-97	16-30	4-2-01
9-13	12-18-00	13-7	1-6-97	16-31	4-2-01
9-14	12-18-00	13-8	1-6-97	16-32	4-2-01
9-15	5-5-03	13-9	5-15-95	16-33	4-2-01
9-16	5-5-03	13-10	5-15-95	16-34	4-2-01
9-16.1	5-5-03	Chapter 14		16-35	4-2-01
9-16.2	5-5-03	14-1	5-5-03	16-36	4-2-01
9-16.3	5-5-03	14-2	5-5-03	16-37	4-2-01
9-16.4	5-5-03	14-3	12-3-01	16-38	4-2-01
9-17	2-20-96	14-4	12-3-01	16-39	4-2-01
9-18	2-20-96	14-4.1	12-3-01	16-40	4-2-01
9-19	2-20-96	BLANK	12-3-01	16-41	4-2-01
9-20	2-20-96	14-5	2-3-97	16-42	4-2-01
Chapter 10		14-6	2-3-97	16-43	4-2-01
10-1	1-21-03	14-7	5-15-95	16-44	4-2-01
10-2	1-21-03	14-8	5-15-95	Chapters 17 through 18	
10-3	5-15-95	14-9	5-15-95	17-1	8-21-95
10-4	5-15-95	BLANK	5-15-95	BLANK	8-21-95
10-5	10-15-01	Chapter 15		Chapter 19	
10-6	10-15-01	15-1	8-20-01	19-1	4-21-03
10-7	10-15-01	15-2	8-20-01	19-2	4-21-03
10-8	10-15-01	15-3	5-15-95	19-3	4-21-03
Chapter 11		15-4	5-15-95	19-4	4-21-03
11-1	2-3-03	15-5	5-15-95	19-5	4-21-03
11-2	2-3-03	15-6	5-15-95	19-6	4-21-03
11-3	2-3-03	15-7	5-15-95	19-7	4-21-03
11-4	2-3-03	15-8	5-15-95	19-8	4-21-03
11-5	2-3-03	15-9	5-15-95	19-9	4-21-03
11-6	2-3-03	15-10	5-15-95	19-10	4-21-03
11-7	2-3-03	15-11	5-15-95	19-11	4-21-03
11-8	2-3-03	15-12	5-15-95	19-12	4-21-03
11-9	2-3-03	Chapter 15A		19-13	4-21-03
11-10	2-3-03	15A-1	8-20-01	19-14	4-21-03
11-11	2-3-03	15A-2	8-20-01	19-15	4-21-03
BLANK	2-3-03	Chapter 16		19-16	4-21-03
Chapter 12		16-1	8-6-01	Chapter 19A	
12-1	10-15-01	16-2	8-6-01	19A-1	5-15-95
12-2	10-15-01	16-3	8-6-01	BLANK	5-15-95
12-3	3-19-01	16-4	8-6-01	Chapter 20	
12-4	3-19-01	16-5	9-4-01	20-1	4-7-03
12-5	10-15-01	16-6	9-4-01	20-2	4-7-03
12-6	10-15-01	16-7	9-4-01	20-2.1	4-7-03
12-6.0.1	10-15-01	16-8	9-4-01	BLANK	4-7-03
BLANK	10-15-01	16-9	9-4-01	20-3	8-20-01
12-6.1	3-19-01	16-10	9-4-01	20-4	8-20-01
12-6.2	3-19-01	16-10.1	9-4-01	20-4.1	8-20-01

Page Number	Supp. Date	Page Number	Supp. Date	Page Number	Supp. Date
BLANK -----	8-20-01	Chapter 29		Chapter 39	
20-5 -----	5-18-98	29-1 -----	1-16-01	39-1 -----	3-18-02
20-6 -----	5-18-98	BLANK -----	1-16-01	BLANK -----	3-18-02
20-7 -----	5-18-98	Chapter 30		Chapter 40	
20-8 -----	5-18-98	30-1 -----	4-7-97	40-1 -----	11-20-00
20-9 -----	10-19-98	BLANK -----	4-7-97	40-2 -----	11-20-00
20-10 -----	10-19-98	Chapter 31		40-3 -----	12-18-95
20-11 -----	10-19-98	31-1 -----	9-3-02	40-4 -----	12-18-95
20-12 -----	10-19-98	31-2 -----	9-3-02	40-5 -----	12-18-95
20-13 -----	8-20-01	31-3 -----	9-3-02	40-6 -----	12-18-95
20-14 -----	8-20-01	BLANK -----	9-3-02	40-7 -----	12-18-95
20-15 -----	8-20-01	Chapter 32		BLANK -----	12-18-95
20-16 -----	8-20-01	32-1 -----	1-21-03	Chapter 41	
Chapter 21		32-2 -----	1-21-03	41-1 -----	5-20-96
21-1 -----	5-15-95	32-3 -----	9-3-02	BLANK -----	5-20-96
BLANK -----	5-15-95	32-4 -----	9-3-02	Chapter 42	
Chapters 22 through 23		32-4.1 -----	9-3-02	42-1 -----	1-7-02
22-1 -----	8-21-00	32-4.2 -----	9-3-02	42-2 -----	1-7-02
BLANK -----	8-21-00	32-4.3 -----	9-3-02	42-3 -----	1-7-02
Chapter 24		BLANK -----	9-3-02	BLANK -----	1-7-02
24-1 -----	8-21-00	32-5 -----	1-6-97	Chapter 43	
24-2 -----	8-21-00	32-6 -----	1-6-97	43-1 -----	6-2-03
24-3 -----	8-21-00	32-7 -----	1-6-97	43-2 -----	6-2-03
24-4 -----	8-21-00	32-8 -----	1-6-97	Index	
24-5 -----	8-21-00	32-9 -----	1-6-97	I-1 -----	2-18-03
24-6 -----	8-21-00	32-10 -----	1-6-97	I-2 -----	2-18-03
24-7 -----	8-21-00	32-11 -----	1-7-02	I-3 -----	2-18-03
24-8 -----	8-21-00	32-12 -----	1-7-02	I-4 -----	2-18-03
24-9 -----	8-21-00	32-13 -----	1-7-02	I-5 -----	2-18-03
24-10 -----	8-21-00	32-14 -----	1-7-02	I-6 -----	2-18-03
24-11 -----	8-21-00	32-15 -----	1-7-02	I-7 -----	2-18-03
BLANK -----	8-21-00	32-16 -----	1-7-02	I-8 -----	2-18-03
Chapter 25		32-17 -----	1-7-02	I-9 -----	4-21-03
25-1 -----	3-6-00	32-18 -----	1-7-02	I-10 -----	4-21-03
25-2 -----	3-6-00	32-19 -----	1-7-02	I-10.1 -----	4-21-03
25-3 -----	3-6-00	32-20 -----	1-7-02	BLANK -----	4-21-03
25-4 -----	3-6-00	32-21 -----	1-7-02	I-11 -----	2-18-03
Chapter 26		32-22 -----	1-7-02	I-12 -----	2-18-03
26-1 -----	2-20-01	32-23 -----	1-7-02	I-13 -----	4-21-03
26-2 -----	2-20-01	32-24 -----	1-7-02	I-14 -----	4-21-03
26-3 -----	2-20-01	Chapter 33		I-14.1 -----	4-21-03
26-4 -----	2-20-01	33-1 -----	2-18-03	BLANK -----	4-21-03
Chapter 27		33-2 -----	2-18-03	I-15 -----	2-18-03
27-1 -----	8-2-99	33-3 -----	2-18-03	I-16 -----	2-18-03
27-2 -----	8-2-99	33-4 -----	2-18-03	I-17 -----	2-18-03
27-3 -----	8-2-99	33-5 -----	2-18-03	I-18 -----	2-18-03
27-4 -----	8-2-99	33-6 -----	2-18-03	Definitions	
27-5 -----	8-2-99	33-7 -----	2-18-03	D-1 -----	4-21-03
27-6 -----	8-2-99	33-8 -----	2-18-03	D-2 -----	4-21-03
27-7 -----	8-2-99	33-9 -----	2-18-03	D-3 -----	4-21-03
27-8 -----	8-2-99	33-10 -----	2-18-03	D-4 -----	4-21-03
27-9 -----	8-2-99	33-11 -----	2-18-03	D-5 -----	4-21-03
27-10 -----	8-2-99	BLANK -----	2-18-03	D-6 -----	4-21-03
27-11 -----	8-2-99	Chapter 34		D-7 -----	4-21-03
27-12 -----	8-2-99	34-1 -----	10-15-01	D-8 -----	4-21-03
27-13 -----	8-2-99	BLANK -----	10-15-01	Tables	
BLANK -----	8-2-99	Chapters 35 through 38		T1-1 -----	2-18-03
Chapter 28		35-1 -----	9-5-00	BLANK -----	2-18-03
28-1 -----	1-16-01	BLANK -----	9-5-00	T2-1 -----	2-18-03
BLANK -----	1-16-01			BLANK -----	2-18-03