

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

**Title 17  
Treasury—General**

**Supplement August 3, 2009**

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 August 3, 2009)**

<b>Page Number</b>	<b>Supp. Date</b>	<b>Page Number</b>	<b>Supp. Date</b>	<b>Page Number</b>	<b>Supp. Date</b>
i	1-5-09	2-4.6	2-22-05	3-20	4-21-08
ii	1-5-09	2-5	12-15-08	3-21	4-21-08
iii	1-17-06	2-6	12-15-08	3-22	4-21-08
iv	1-17-06	2-7	2-22-05	3-23	4-21-08
v	8-3-09	2-8	2-22-05	3-24	4-21-08
vi	8-3-09	2-9	2-22-05	3-25	4-21-08
vii	8-3-09	2-10	2-22-05	3-26	4-21-08
viii	8-3-09	2-11	8-18-08	3-27	4-21-08
ix	8-3-09	2-12	8-18-08	3-28	4-21-08
x	8-3-09	2-13	2-22-05	3-29	4-21-08
xi	8-3-09	2-14	2-22-05	3-30	4-21-08
BLANK	8-3-09	2-15	2-22-05	3-31	4-21-08
<b>Chapter 1</b>		2-16	2-22-05	BLANK	4-21-08
1-1	1-5-09	2-17	2-22-05	<b>Chapter 4</b>	
1-2	1-5-09	2-18	2-22-05	4-1	12-15-08
1-3	1-5-09	2-19	1-16-07	4-2	12-15-08
1-4	1-5-09	2-20	1-16-07	4-3	4-3-06
1-5	1-5-09	2-20.1	12-17-07	4-4	4-3-06
1-6	1-5-09	2-20.2	12-17-07	4-5	4-3-06
1-7	1-5-09	2-21	12-17-07	4-6	4-3-06
1-8	1-5-09	BLANK	12-17-07	4-7	12-15-08
1-9	1-5-09	2-23	1-18-00	4-8	12-15-08
1-10	1-5-09	2-24	1-18-00	4-9	12-15-08
1-11	1-5-09	2-25	2-22-05	4-10	12-15-08
1-12	1-5-09	2-26	2-22-05	4-11	7-20-09
1-13	1-5-09	2-27	2-22-05	4-12	7-20-09
1-14	1-5-09	2-28	2-22-05	4-12.1	7-20-09
1-15	1-5-09	2-29	2-22-05	BLANK	7-20-09
1-16	1-5-09	2-30	2-22-05	4-13	12-15-08
1-17	6-1-09	2-31	12-17-07	4-14	12-15-08
1-18	6-1-09	2-32	12-17-07	4-14.1	12-15-08
1-19	1-5-09	2-33	12-17-07	4-14.2	12-15-08
1-20	1-5-09	2-34	12-17-07	4-15	4-3-06
1-21	1-5-09	2-34.1	12-17-07	4-16	4-3-06
1-22	1-5-09	BLANK	12-17-07	4-17	12-15-08
1-23	1-5-09	2-35	6-21-04	4-18	12-15-08
1-24	1-5-09	2-36	6-21-04	4-19	12-15-08
1-25	1-5-09	<b>Chapter 3</b>		4-20	12-15-08
1-26	1-5-09	3-1	4-21-08	4-20.1	6-15-09
1-27	1-5-09	3-2	4-21-08	4-20.2	6-15-09
1-28	1-5-09	3-3	4-21-08	4-21	6-15-09
1-29	1-5-09	3-4	4-21-08	BLANK	6-15-09
1-30	1-5-09	3-5	4-21-08	4-23	4-3-06
1-31	1-5-09	3-6	4-21-08	4-24	4-3-06
BLANK	1-5-09	3-7	4-21-08	4-25	4-3-06
<b>Chapter 2</b>		3-8	4-21-08	4-26	4-3-06
2-1	12-17-07	3-9	4-21-08	<b>Chapter 5</b>	
2-2	12-17-07	3-10	4-21-08	5-1	7-3-06
2-2.1	3-21-05	3-11	4-21-08	5-2	7-3-06
BLANK	3-21-05	3-12	4-21-08	5-3	7-3-06
2-3	3-1-04	3-13	8-18-08	5-4	7-3-06
2-4	3-1-04	3-14	8-18-08	5-5	7-3-06
2-4.1	2-22-05	3-15	4-21-08	5-6	7-3-06
2-4.2	2-22-05	3-16	4-21-08	5-6.1	1-16-07
2-4.3	2-22-05	3-17	4-21-08	BLANK	1-16-07
2-4.4	2-22-05	3-18	4-21-08	5-7	7-18-05
2-4.5	2-22-05	3-19	4-21-08	5-8	7-18-05

Page Number	Supp. Date	Page Number	Supp. Date	Page Number	Supp. Date
5-9	7-18-05	9-33	3-15-04	13-5	4-20-09
5-10	7-18-05	9-34	3-15-04	13-6	4-20-09
<b>Chapter 6</b>		9-35	5-4-09	13-7	4-20-09
6-1	1-5-09	9-36	5-4-09	13-8	4-20-09
BLANK	1-5-09	9-37	5-4-09	13-9	4-20-09
<b>Chapter 7</b>		9-38	5-4-09	13-10	4-20-09
7-1	10-2-06	9-39	5-4-09	13-11	4-20-09
7-2	10-2-06	BLANK	5-4-09	13-12	4-20-09
7-3	10-2-06	<b>Chapter 10</b>		<b>Chapter 14</b>	
7-4	10-2-06	10-1	1-20-09	14-1	4-20-09
7-5	10-2-06	10-2	1-20-09	14-2	4-20-09
7-6	10-2-06	10-3	7-21-03	14-3	4-20-09
7-7	10-2-06	10-4	7-21-03	14-4	4-20-09
7-8	10-2-06	10-5	7-21-03	14-5	4-20-09
7-9	10-2-06	10-6	7-21-03	14-6	4-20-09
7-10	10-2-06	10-7	7-21-03	14-7	4-20-09
<b>Chapter 8</b>		10-8	7-21-03	14-8	4-20-09
8-1	1-2-07	10-9	7-21-03	14-9	4-20-09
8-2	1-2-07	BLANK	7-21-03	14-10	4-20-09
8-3	11-20-06	<b>Chapter 11</b>		14-11	4-20-09
8-4	11-20-06	11-1	8-4-08	BLANK	4-20-09
8-4.1	11-20-06	11-2	8-4-08	<b>Chapter 15</b>	
BLANK	11-20-06	11-3	8-4-08	15-1	2-5-07
8-5	5-7-01	11-4	8-4-08	BLANK	2-5-07
8-6	5-7-01	11-5	8-4-08	<b>Chapter 15A</b>	
8-7	5-7-01	11-6	8-4-08	15A-1	2-5-07
BLANK	5-7-01	11-7	8-4-08	BLANK	2-5-07
<b>Chapter 9</b>		11-8	8-4-08	<b>Chapter 16</b>	
9-1	5-4-09	11-9	8-4-08	16-1	8-20-07
9-2	5-4-09	11-10	8-4-08	16-2	8-20-07
9-3	5-4-09	11-11	8-4-08	16-3	12-15-08
9-4	5-4-09	11-12	8-4-08	16-4	12-15-08
9-5	5-4-09	11-13	8-4-08	16-5	12-15-08
9-6	5-4-09	BLANK	8-4-08	16-6	12-15-08
9-7	5-4-09	<b>Chapter 12</b>		16-6.1	12-15-08
9-8	5-4-09	12-1	4-18-05	BLANK	12-15-08
9-9	5-4-09	12-2	4-18-05	16-7	5-21-07
9-10	5-4-09	12-3	4-18-05	16-8	5-21-07
9-11	5-4-09	12-4	4-18-05	16-8.1	5-21-07
9-12	5-4-09	12-5	4-18-05	BLANK	5-21-07
9-13	5-4-09	12-6	4-18-05	16-9	9-5-06
9-14	5-4-09	12-7	4-18-05	16-10	9-5-06
9-15	5-4-09	12-8	4-18-05	16-11	12-15-08
9-16	5-4-09	12-9	4-18-05	16-12	12-15-08
9-17	5-4-09	12-10	4-18-05	16-13	12-15-08
9-18	5-4-09	12-11	4-18-05	16-14	12-15-08
9-19	5-4-09	12-12	4-18-05	16-15	12-15-08
9-20	5-4-09	12-13	4-18-05	16-16	12-15-08
9-21	5-4-09	12-14	4-18-05	16-17	12-15-08
9-22	5-4-09	12-14.1	4-18-05	16-18	12-15-08
9-23	5-4-09	12-14.2	4-18-05	16-21	8-20-07
9-24	5-4-09	12-14.3	4-18-05	16-22	8-20-07
9-25	5-4-09	12-14.4	4-18-05	16-23	12-15-08
9-26	5-4-09	12-14.5	4-18-05	16-24	12-15-08
9-27	5-4-09	BLANK	4-18-05	16-24.1	12-15-08
9-28	5-4-09	12-15	11-15-99	16-24.2	12-15-08
9-29	5-4-09	12-16	11-15-99	16-25	8-20-07
9-30	5-4-09	12-17	4-18-05	16-26	8-20-07
9-30.1	5-4-09	12-18	4-18-05	16-26.1	8-20-07
9-30.2	5-4-09	12-19	4-18-05	BLANK	8-20-07
9-30.3	5-4-09	BLANK	4-18-05	16-27	9-5-06
9-30.4	5-4-09	<b>Chapter 13</b>		16-28	9-5-06
9-30.5	5-4-09	13-1	4-20-09	16-29	12-15-08
9-30.6	5-4-09	13-2	4-20-09	16-30	12-15-08
9-31	3-15-04	13-3	4-20-09	16-31	12-15-08
9-32	3-15-04	13-4	4-20-09	16-32	12-15-08

<b>Page Number</b>	<b>Supp. Date</b>	<b>Page Number</b>	<b>Supp. Date</b>	<b>Page Number</b>	<b>Supp. Date</b>
16-33	12-15-08	19-12	12-1-08	27-2	11-17-08
16-34	12-15-08	19-13	12-1-08	27-3	10-20-08
16-35	12-15-08	19-14	12-1-08	27-4	10-20-08
16-36	12-15-08	19-15	12-1-08	27-5	10-20-08
16-37	12-15-08	19-16	12-1-08	27-6	10-20-08
16-38	12-15-08	19-17	12-1-08	27-7	10-20-08
16-38.1	12-15-08	19-18	12-1-08	27-8	10-20-08
16-38.2	12-15-08	19-19	12-1-08	27-9	10-20-08
16-39	9-5-06	BLANK	12-1-08	27-10	10-20-08
16-40	9-5-06	<b>Chapter 19A</b>		27-11	10-20-08
16-41	12-15-08	19A-1	5-15-95	27-12	10-20-08
16-42	12-15-08	BLANK	5-15-95	27-13	10-20-08
16-42.1	12-15-08	<b>Chapter 20</b>		27-14	10-20-08
BLANK	12-15-08	20-1	3-2-09	27-15	10-20-08
16-43	9-5-06	20-2	3-2-09	27-16	10-20-08
16-44	9-5-06	20-3	3-2-09	27-17	11-17-08
16-45	8-20-07	20-4	3-2-09	27-18	11-17-08
16-46	8-20-07	20-5	3-2-09	27-19	11-17-08
16-47	12-15-08	20-6	3-2-09	27-20	11-17-08
16-48	12-15-08	20-7	3-2-09	27-21	11-17-08
16-49	12-15-08	20-8	3-2-09	27-22	11-17-08
16-50	12-15-08	20-9	3-2-09	<b>Chapter 28</b>	
16-50.1	12-15-08	20-10	3-2-09	28-1	5-4-09
BLANK	12-15-08	20-11	3-2-09	28-2	5-4-09
16-51	9-5-06	20-12	3-2-09	28-3	5-4-09
16-52	9-5-06	20-13	3-2-09	28-4	5-4-09
16-53	9-5-06	20-14	3-2-09	28-5	5-4-09
16-54	9-5-06	20-15	3-2-09	28-6	5-4-09
16-55	8-20-07	20-16	3-2-09	28-7	5-4-09
16-56	8-20-07	20-17	3-2-09	28-8	5-4-09
16-57	9-5-06	20-18	3-2-09	28-9	5-4-09
16-58	9-5-06	20-19	3-2-09	28-10	5-4-09
16-59	8-20-07	20-20	3-2-09	<b>Chapter 29</b>	
16-60	8-20-07	20-21	3-2-09	29-1	6-7-04
16-61	12-15-08	BLANK	3-2-09	29-2	6-7-04
16-62	12-15-08	<b>Chapter 21</b>		29-3	6-18-07
16-63	12-15-08	21-1	5-15-95	29-4	6-18-07
16-64	12-15-08	BLANK	5-15-95	29-5	6-18-07
16-65	8-18-08	<b>Chapters 22 through 23</b>		29-6	6-18-07
16-66	8-18-08	22-1	8-21-00	29-7	6-18-07
16-67	8-18-08	BLANK	8-21-00	BLANK	6-18-07
16-68	8-18-08	<b>Chapter 24</b>		<b>Chapter 30</b>	
16-69	8-18-08	24-1	1-3-06	30-1	4-7-97
16-70	8-18-08	24-2	1-3-06	BLANK	4-7-97
16-71	8-18-08	24-3	8-21-00	<b>Chapter 31</b>	
BLANK	8-18-08	24-4	8-21-00	31-1	2-5-07
<b>Chapter 17</b>		24-5	8-21-00	BLANK	2-5-07
17-1	7-3-06	24-6	8-21-00	<b>Chapter 32</b>	
17-2	7-3-06	24-7	8-21-00	32-1	8-18-03
17-3	7-3-06	24-8	8-21-00	BLANK	8-18-03
BLANK	7-3-06	24-9	8-21-00	<b>Chapter 33</b>	
<b>Chapter 18</b>		24-10	8-21-00	33-1	11-5-07
18-1	9-19-05	24-11	8-21-00	33-2	11-5-07
BLANK	9-19-05	BLANK	8-21-00	33-3	2-18-03
<b>Chapter 19</b>		<b>Chapter 25</b>		33-4	2-18-03
19-1	12-1-08	25-1	6-20-05	33-5	2-18-03
19-2	12-1-08	25-2	6-20-05	33-6	2-18-03
19-3	12-1-08	25-3	6-20-05	33-7	2-18-03
19-4	12-1-08	25-4	6-20-05	33-8	2-18-03
19-5	12-1-08	<b>Chapter 26</b>		33-9	2-18-03
19-6	12-1-08	26-1	7-17-06	33-10	2-18-03
19-7	12-1-08	26-2	7-17-06	33-11	2-18-03
19-8	12-1-08	26-3	7-17-06	BLANK	2-18-03
19-9	12-1-08	26-4	7-17-06	<b>Chapter 34</b>	
19-10	12-1-08	<b>Chapter 27</b>		34-1	1-5-09
19-11	12-1-08	27-1	11-17-08	34-2	1-5-09

<b>Page Number</b>	<b>Supp. Date</b>	<b>Page Number</b>	<b>Supp. Date</b>	<b>Page Number</b>	<b>Supp. Date</b>
34-3	1-5-09	BLANK	5-7-07	<b>Index</b>	
BLANK	1-5-09	<b>Chapter 43</b>		I-1	8-3-09
<b>Chapter 35</b>		43-1	5-4-09	I-2	8-3-09
35-1	1-5-09	43-2	5-4-09	I-3	8-3-09
35-2	1-5-09	43-3	11-3-03	I-4	8-3-09
35-3	1-5-09	BLANK	11-3-03	I-5	8-3-09
35-4	1-5-09	<b>Chapter 44</b>		I-6	8-3-09
35-5	1-5-09	44-1	4-20-09	I-7	8-3-09
35-6	1-5-09	BLANK	4-20-09	I-8	8-3-09
35-7	1-5-09	<b>Chapter 45</b>		I-9	8-3-09
35-8	1-5-09	45-1	4-20-09	I-10	8-3-09
35-9	1-5-09	45-2	4-20-09	I-11	8-3-09
BLANK	1-5-09	45-3	4-20-09	I-12	8-3-09
<b>Chapters 36 through 38</b>		45-4	4-20-09	I-13	8-3-09
36-1	9-15-03	45-5	4-20-09	I-14	8-3-09
BLANK	9-15-03	45-6	4-20-09	<b>Definitions</b>	
<b>Chapter 39</b>		45-7	4-20-09	D-1	8-3-09
39-1	2-6-06	BLANK	4-20-09	D-2	8-3-09
BLANK	2-6-06	<b>Chapter 46</b>		D-3	8-3-09
<b>Chapter 40</b>		46-1	4-20-09	D-4	8-3-09
40-1	5-21-07	46-2	4-20-09	D-5	8-3-09
40-2	5-21-07	46-3	4-20-09	D-6	8-3-09
40-3	5-21-07	46-4	4-20-09	D-7	8-3-09
40-4	5-21-07	46-5	4-20-09	D-8	8-3-09
40-5	5-21-07	46-6	4-20-09	D-9	8-3-09
40-6	5-21-07	46-7	4-20-09	D-10	8-3-09
40-7	5-21-07	46-8	4-20-09	<b>Tables</b>	
BLANK	5-21-07	46-9	4-20-09	T1-1	8-3-09
<b>Chapter 41</b>		BLANK	4-20-09	BLANK	8-3-09
41-1	5-20-96	<b>Chapter 47</b>		T2-1	8-3-09
BLANK	5-20-96	47-1	8-3-09	BLANK	8-3-09
<b>Chapter 42</b>		BLANK	8-3-09		
42-1	5-7-07	<b>Chapter 48</b>			
42-2	5-7-07	48-1	8-3-09		
42-3	5-7-07	48-2	8-3-09		