

**TITLE 18**  
**TREASURY—TAXATION**

CERTIFICATION OF OFFICIAL TEXT AND LIST OF VALID PAGES-----ix

**CONTENTS BY CHAPTER**

(For contents by subchapter and section, see specific chapter.)

CHAPTER 1	ORGANIZATION OF THE DIVISION OF TAXATION
CHAPTER 2	GENERAL POLICIES AND PROCEDURES
CHAPTER 3	ALCOHOLIC BEVERAGE TAX ACT—STATE LICENSEES
CHAPTER 4	(RESERVED)
CHAPTER 5	CIGARETTE TAX ACT RULES
CHAPTER 6	UNFAIR CIGARETTE SALES ACT RULES
CHAPTER 7	CORPORATION BUSINESS TAX ACT
CHAPTER 8	(RESERVED)
CHAPTER 9	UNIFORM TRANSITIONAL UTILITY ASSESSMENT
CHAPTERS 10 THROUGH 11	(RESERVED)
CHAPTER 12	LOCAL PROPERTY TAX: GENERAL
CHAPTER 12A	COUNTY BOARDS OF TAXATION
CHAPTER 13	UNCLAIMED PERSONAL PROPERTY
CHAPTER 14	SENIOR CITIZENS', DISABLED PERSONS', SURVIVING SPOUSES'/CIVIL UNION PARTNERS' DEDUCTION
CHAPTER 15	FARMLAND ASSESSMENT ACT
CHAPTER 16	REALTY TRANSFER FEE
CHAPTER 16A	CONTROLLING INTEREST TRANSFER TAX
CHAPTER 17	ASSESSOR QUALIFICATION LAW
CHAPTER 18	MOTOR FUELS TAX
CHAPTER 18A	PETROLEUM GROSS RECEIPTS TAX
CHAPTER 19	MOTOR FUELS—RETAIL SALES
CHAPTER 20	UNFAIR MOTOR FUELS PRACTICES ACT

CHAPTER 21	(RESERVED)
CHAPTER 22	PUBLIC UTILITY TAX—WATER AND SEWERAGE
CHAPTER 23	RAILROAD PROPERTY TAX
CHAPTER 23A	TAX MAPS
CHAPTER 24	SALES AND USE TAX ACT
CHAPTER 24A	SALES AND USE TAX REVIEW COMMISSION
CHAPTER 24B	STREAMLINED SALES AND USE TAX RULES AND PROCEDURES
CHAPTER 25	LUXURY TAX
CHAPTER 26	TRANSFER INHERITANCE AND ESTATE TAX
CHAPTER 27	\$250.00 PROPERTY TAX DEDUCTION FOR VETERANS, SURVIVING SPOUSES OF VETERANS, SURVIVING SPOUSES OF SERVICEPERSONS, SURVIVING REGISTERED DOMESTIC PARTNERS OF VETERANS AND SURVIVING REGISTERED DOMESTIC PARTNERS OF SERVICEPERSONS
CHAPTER 28	TOTAL REAL PROPERTY TAX EXEMPTION FOR PERMANENTLY AND TOTALLY DISABLED WAR VETERANS, SURVIVING SPOUSES OR SURVIVING REGISTERED DOMESTIC PARTNERS OF DISABLED WAR VETERANS, AND SURVIVING SPOUSES OR SURVIVING REGISTERED DOMESTIC PARTNERS OF SERVICEPERSONS
CHAPTER 29	HOMESTEAD PROPERTY REBATE
CHAPTER 30	(RESERVED)
CHAPTER 31	OFFICE OF CRIMINAL INVESTIGATION
CHAPTER 32	CONFERENCES AND APPEALS
CHAPTER 33	CLOSING AGREEMENTS AND COMPROMISES
CHAPTER 34	(RESERVED)
CHAPTER 35	NEW JERSEY GROSS INCOME TAX
CHAPTER 36	(RESERVED)
CHAPTER 37	SPILL COMPENSATION AND CONTROL TAX
CHAPTER 38	LITTER CONTROL FEE
CHAPTER 39	(RESERVED)
CHAPTER 40	DOMESTIC SECURITY FEE
CHAPTER 41	HISTORIC SITE REAL PROPERTY TAX EXEMPTIONS UNDER P.L. 2007, c. 157 (N.J.S.A. 54:4-3.52 et seq.)

INDEX

DEFINITIONS

STATUTE-TO-RULE TABLE

RULE-TO-STATUTE TABLE