

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

**Title 18  
Treasury—Taxation**

**Supplement February 16, 2016**

I, Laura Sanders, 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 18, Treasury—Taxation, 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 18 Pages” following provides a means of determining whether this title contains the proper pages. Every page in Title 18, 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 18 PAGES**  
**(Current through February 16, 2016)**

| Page Number      | Supp. Date | Page Number      | Supp. Date | Page Number      | Supp. Date |
|------------------|------------|------------------|------------|------------------|------------|
| i                | 1-19-16    | 3-8              | 2-16-16    | 5-16             | 1-4-99     |
| ii               | 1-19-16    | 3-9              | 2-16-16    | 5-16.1           | 4-19-04    |
| iii              | 1-18-11    | 3-10             | 2-16-16    | 5-16.2           | 4-19-04    |
| iv               | 1-18-11    | 3-11             | 2-16-16    | 5-17             | 4-19-04    |
| v                | 1-20-15    | 3-12             | 2-16-16    | BLANK            | 4-19-04    |
| vi               | 1-20-15    | 3-13             | 2-16-16    | 5-19             | 5-15-95    |
| vii              | 1-20-15    | 3-14             | 2-16-16    | 5-20             | 5-15-95    |
| BLANK            | 1-20-15    | 3-15             | 2-16-16    | 5-21             | 4-19-04    |
| ix               | 2-16-16    | 3-16             | 2-16-16    | 5-22             | 4-19-04    |
| x                | 2-16-16    | 3-17             | 2-16-16    | 5-22.1           | 4-19-04    |
| xi               | 2-16-16    | 3-18             | 2-16-16    | BLANK            | 4-19-04    |
| xii              | 2-16-16    | 3-19             | 2-16-16    | 5-23             | 5-15-95    |
| xiii             | 2-16-16    | 3-20             | 2-16-16    | 5-24             | 5-15-95    |
| xiv              | 2-16-16    | 3-21             | 2-16-16    | 5-25             | 5-15-95    |
| <b>Chapter 1</b> |            | 3-22             | 2-16-16    | BLANK            | 5-15-95    |
| 1-1              | 6-2-14     | 3-23             | 2-16-16    | <b>Chapter 6</b> |            |
| 1-2              | 6-2-14     | 3-24             | 2-16-16    | 6-1              | 7-18-11    |
| 1-3              | 6-2-14     | 3-25             | 2-16-16    | 6-2              | 7-18-11    |
| BLANK            | 6-2-14     | 3-26             | 2-16-16    | 6-3              | 12-7-09    |
| <b>Chapter 2</b> |            | 3-27             | 2-16-16    | 6-4              | 12-7-09    |
| 2-1              | 12-21-15   | 3-28             | 2-16-16    | 6-4.1            | 12-7-09    |
| 2-2              | 12-21-15   | 3-29             | 2-16-16    | BLANK            | 12-7-09    |
| 2-3              | 12-21-15   | 3-30             | 2-16-16    | 6-5              | 5-15-95    |
| 2-4              | 12-21-15   | 3-31             | 2-16-16    | 6-6              | 5-15-95    |
| 2-5              | 12-21-15   | 3-32             | 2-16-16    | 6-7              | 5-15-95    |
| 2-6              | 12-21-15   | 3-33             | 2-16-16    | 6-8              | 5-15-95    |
| 2-7              | 12-21-15   | 3-34             | 2-16-16    | 6-9              | 5-15-95    |
| 2-8              | 12-21-15   | 3-35             | 2-16-16    | 6-10             | 5-15-95    |
| 2-9              | 12-21-15   | 3-36             | 2-16-16    | 6-11             | 5-15-95    |
| 2-10             | 12-21-15   | 3-37             | 2-16-16    | BLANK            | 5-15-95    |
| 2-11             | 12-21-15   | 3-38             | 2-16-16    | <b>Chapter 7</b> |            |
| 2-12             | 12-21-15   | 3-39             | 2-16-16    | 7-1              | 1-20-15    |
| 2-13             | 12-21-15   | 3-40             | 2-16-16    | 7-2              | 1-20-15    |
| 2-14             | 12-21-15   | <b>Chapter 4</b> |            | 7-2.1            | 5-4-09     |
| 2-15             | 12-21-15   | 4-1              | 8-21-95    | BLANK            | 5-4-09     |
| 2-16             | 12-21-15   | BLANK            | 8-21-95    | 7-3              | 1-7-08     |
| 2-17             | 12-21-15   | <b>Chapter 5</b> |            | 7-4              | 1-7-08     |
| 2-18             | 12-21-15   | 5-1              | 7-18-11    | 7-4.0.1          | 7-2-07     |
| 2-19             | 12-21-15   | 5-2              | 7-18-11    | BLANK            | 7-2-07     |
| 2-20             | 12-21-15   | 5-3              | 12-7-09    | 7-4.1            | 8-15-11    |
| 2-21             | 12-21-15   | 5-4              | 12-7-09    | 7-4.2            | 8-15-11    |
| 2-22             | 12-21-15   | 5-5              | 12-7-09    | 7-5              | 8-15-11    |
| 2-23             | 12-21-15   | 5-6              | 12-7-09    | 7-6              | 8-15-11    |
| 2-24             | 12-21-15   | 5-6.1            | 4-19-04    | 7-6.1            | 9-15-03    |
| 2-25             | 12-21-15   | BLANK            | 4-19-04    | 7-6.2            | 9-15-03    |
| 2-26             | 12-21-15   | 5-7              | 5-15-95    | 7-6.3            | 8-7-06     |
| 2-27             | 12-21-15   | 5-8              | 5-15-95    | 7-6.4            | 8-7-06     |
| 2-28             | 12-21-15   | 5-9              | 12-7-09    | 7-6.5            | 10-4-04    |
| 2-29             | 12-21-15   | 5-10             | 12-7-09    | 7-6.6            | 10-4-04    |
| BLANK            | 12-21-15   | 5-11             | 12-7-09    | 7-6.7            | 8-7-06     |
| <b>Chapter 3</b> |            | 5-12             | 12-7-09    | 7-6.8            | 8-7-06     |
| 3-1              | 2-16-16    | 5-12.1           | 12-7-09    | 7-7              | 8-4-08     |
| 3-2              | 2-16-16    | BLANK            | 12-7-09    | 7-8              | 8-4-08     |
| 3-3              | 2-16-16    | 5-13             | 4-19-04    | 7-8.1            | 11-7-11    |
| 3-4              | 2-16-16    | 5-14             | 4-19-04    | 7-8.2            | 11-7-11    |
| 3-5              | 2-16-16    | 5-14.1           | 4-19-04    | 7-9              | 6-4-12     |
| 3-6              | 2-16-16    | BLANK            | 4-19-04    | 7-10             | 6-4-12     |
| 3-7              | 2-16-16    | 5-15             | 1-4-99     | 7-11             | 6-4-12     |

| Page Number | Supp. Date | Page Number      | Supp. Date | Page Number        | Supp. Date |
|-------------|------------|------------------|------------|--------------------|------------|
| BLANK       | 6-4-12     | BLANK            | 7-21-08    | BLANK              | 1-20-15    |
| 7-13        | 10-4-04    | 7-46.6.3         | 9-15-03    | <b>Chapter 10</b>  |            |
| 7-14        | 10-4-04    | 7-46.6.4         | 9-15-03    | 10-1               | 8-19-96    |
| 7-15        | 12-21-09   | 7-46.6.5         | 6-4-12     | BLANK              | 8-19-96    |
| 7-16        | 12-21-09   | 7-46.6.6         | 6-4-12     | <b>Chapter 10A</b> |            |
| 7-17        | 9-4-07     | 7-46.6.7         | 6-4-12     | 10A-1              | 8-19-96    |
| 7-18        | 9-4-07     | BLANK            | 6-4-12     | BLANK              | 8-19-96    |
| 7-19        | 9-4-07     | 7-46.7           | 11-3-08    | <b>Chapter 11</b>  |            |
| 7-20        | 9-4-07     | 7-46.8           | 11-3-08    | 11-1               | 8-19-96    |
| 7-21        | 9-4-07     | 7-47             | 11-3-08    | BLANK              | 8-19-96    |
| 7-22        | 9-4-07     | 7-48             | 11-3-08    | <b>Chapter 12</b>  |            |
| 7-22.1      | 9-4-07     | 7-48.1           | 7-21-08    | 12-1               | 7-18-11    |
| BLANK       | 9-4-07     | BLANK            | 7-21-08    | 12-2               | 7-18-11    |
| 7-23        | 5-5-08     | 7-49             | 12-21-09   | 12-3               | 2-22-11    |
| 7-24        | 5-5-08     | 7-50             | 12-21-09   | 12-4               | 2-22-11    |
| 7-25        | 5-16-05    | 7-51             | 12-21-09   | 12-4.1             | 8-18-08    |
| BLANK       | 5-16-05    | 7-52             | 12-21-09   | BLANK              | 8-18-08    |
| 7-27        | 10-4-04    | 7-53             | 12-21-09   | 12-5               | 11-21-05   |
| 7-28        | 10-4-04    | 7-54             | 12-21-09   | 12-6               | 11-21-05   |
| 7-29        | 10-4-04    | 7-55             | 12-21-09   | 12-7               | 4-17-06    |
| 7-30        | 10-4-04    | 7-56             | 12-21-09   | 12-8               | 4-17-06    |
| 7-31        | 6-4-12     | 7-56.1           | 7-16-07    | 12-9               | 11-21-05   |
| 7-32        | 6-4-12     | BLANK            | 7-16-07    | 12-10              | 11-21-05   |
| 7-32.1      | 4-6-09     | 7-57             | 9-2-08     | 12-11              | 11-21-05   |
| 7-32.2      | 4-6-09     | 7-58             | 9-2-08     | 12-12              | 11-21-05   |
| 7-32.3      | 5-4-09     | 7-59             | 9-2-08     | 12-13              | 11-21-05   |
| 7-32.4      | 5-4-09     | BLANK            | 9-2-08     | BLANK              | 11-21-05   |
| 7-32.5      | 5-4-09     | 7-61             | 12-21-09   | <b>Chapter 12A</b> |            |
| 7-32.6      | 5-4-09     | 7-62             | 12-21-09   | 12A-1              | 7-18-11    |
| 7-32.6.1    | 5-4-09     | 7-63             | 9-15-03    | 12A-2              | 7-18-11    |
| BLANK       | 5-4-09     | 7-64             | 9-15-03    | 12A-3              | 2-17-04    |
| 7-32.7      | 7-2-07     | 7-65             | 9-15-03    | 12A-4              | 2-17-04    |
| 7-32.8      | 7-2-07     | 7-66             | 9-15-03    | 12A-5              | 2-17-04    |
| 7-32.9      | 5-4-09     | 7-66.1           | 1-20-15    | 12A-6              | 2-17-04    |
| 7-32.10     | 5-4-09     | 7-66.2           | 1-20-15    | 12A-7              | 3-15-04    |
| 7-33        | 9-15-03    | 7-67             | 1-20-15    | 12A-8              | 3-15-04    |
| 7-34        | 9-15-03    | BLANK            | 1-20-15    | 12A-9              | 3-15-04    |
| 7-35        | 9-4-07     | 7-68.1           | 8-4-08     | 12A-10             | 3-15-04    |
| 7-36        | 9-4-07     | 7-68.2           | 8-4-08     | 12A-11             | 2-17-04    |
| 7-37        | 12-21-09   | 7-69             | 8-18-03    | 12A-12             | 2-17-04    |
| 7-38        | 12-21-09   | 7-70             | 8-18-03    | 12A-13             | 2-17-04    |
| 7-39        | 12-21-09   | 7-71             | 8-18-03    | 12A-14             | 2-17-04    |
| 7-40        | 12-21-09   | BLANK            | 8-18-03    | 12A-15             | 2-17-04    |
| 7-40.1      | 12-21-09   | 7-73             | 12-18-95   | 12A-16             | 2-17-04    |
| BLANK       | 12-21-09   | 7-74             | 12-18-95   | <b>Chapter 13</b>  |            |
| 7-41        | 8-4-08     | 7-75             | 10-4-04    | 13-1               | 8-20-12    |
| 7-42        | 8-4-08     | 7-76             | 10-4-04    | BLANK              | 8-20-12    |
| 7-42.1      | 8-4-08     | 7-77             | 10-4-04    | <b>Chapter 14</b>  |            |
| 7-42.2      | 8-4-08     | 7-78             | 10-4-04    | 14-1               | 7-18-11    |
| 7-43        | 9-15-03    | 7-78.1           | 6-20-11    | 14-2               | 7-18-11    |
| 7-44        | 9-15-03    | 7-78.2           | 6-20-11    | 14-3               | 7-6-09     |
| 7-45        | 12-21-09   | 7-83             | 10-15-12   | 14-4               | 7-6-09     |
| 7-46        | 12-21-09   | 7-84             | 10-15-12   | 14-5               | 7-6-09     |
| 7-46.0.1    | 12-21-09   | 7-85             | 12-21-09   | 14-6               | 7-6-09     |
| BLANK       | 12-21-09   | 7-86             | 12-21-09   | 14-7               | 7-6-09     |
| 7-46.1      | 9-4-07     | 7-87             | 12-21-09   | 14-8               | 7-6-09     |
| 7-46.2      | 9-4-07     | 7-88             | 12-21-09   | 14-9               | 7-6-09     |
| 7-46.2.1    | 9-4-07     | 7-89             | 7-20-09    | 14-10              | 7-6-09     |
| BLANK       | 9-4-07     | 7-90             | 7-20-09    | <b>Chapter 15</b>  |            |
| 7-46.3      | 9-15-03    | 7-91             | 1-7-08     | 15-1               | 2-19-13    |
| 7-46.4      | 9-15-03    | 7-92             | 1-7-08     | 15-2               | 2-19-13    |
| 7-46.5      | 12-21-09   | <b>Chapter 8</b> |            | 15-3               | 2-19-13    |
| 7-46.6      | 12-21-09   | 8-1              | 4-5-99     | 15-4               | 2-19-13    |
| 7-46.6.1    | 7-21-08    | BLANK            | 4-5-99     | 15-5               | 2-19-13    |
| 7-46.6.2    | 7-21-08    | <b>Chapter 9</b> |            | 15-6               | 2-19-13    |
| 7-46.6.2.1  | 7-21-08    | 9-1              | 1-20-15    | 15-7               | 2-19-13    |

| Page<br>Number     | Supp.<br>Date | Page<br>Number     | Supp.<br>Date | Page<br>Number     | Supp.<br>Date |
|--------------------|---------------|--------------------|---------------|--------------------|---------------|
| 15-8               | 2-19-13       | 18-7               | 7-21-08       | <b>Chapter 23</b>  |               |
| 15-9               | 2-19-13       | 18-8               | 7-21-08       | 23-1               | 7-18-11       |
| 15-10              | 2-19-13       | 18-9               | 5-15-95       | 23-2               | 7-18-11       |
| 15-11              | 2-19-13       | 18-10              | 5-15-95       | 23-3               | 8-18-08       |
| 15-12              | 2-19-13       | 18-11              | 5-15-95       | 23-4               | 8-18-08       |
| 15-13              | 2-19-13       | 18-12              | 5-15-95       | 23-4.1             | 8-18-08       |
| 15-14              | 2-19-13       | 18-13              | 7-21-08       | BLANK              | 8-18-08       |
| 15-15              | 2-19-13       | 18-14              | 7-21-08       | 23-5               | 8-18-03       |
| 15-16              | 2-19-13       | 18-15              | 5-15-95       | 23-6               | 8-18-03       |
| 15-17              | 2-19-13       | 18-16              | 5-15-95       | 23-7               | 12-15-03      |
| 15-18              | 2-19-13       | 18-17              | 5-15-95       | 23-8               | 12-15-03      |
| 15-19              | 2-19-13       | 18-18              | 5-15-95       | 23-9               | 12-15-03      |
| 15-20              | 2-19-13       | 18-19              | 1-7-08        | 23-10              | 12-15-03      |
| 15-21              | 2-19-13       | 18-20              | 1-7-08        | 23-11              | 12-15-03      |
| 15-22              | 2-19-13       | 18-20.1            | 1-7-08        | 23-12              | 12-15-03      |
| 15-23              | 2-19-13       | BLANK              | 1-7-08        | 23-13              | 12-15-03      |
| 15-24              | 2-19-13       | 18-21              | 5-15-95       | 23-14              | 12-15-03      |
| 15-25              | 2-19-13       | 18-22              | 5-15-95       | <b>Chapter 23A</b> |               |
| BLANK              | 2-19-13       | 18-23              | 5-15-95       | 23A-1              | 6-2-14        |
| <b>Chapter 16</b>  |               | 18-24              | 5-15-95       | 23A-2              | 6-2-14        |
| 16-1               | 7-18-11       | 18-25              | 3-15-99       | 23A-3              | 6-4-07        |
| 16-2               | 7-18-11       | 18-26              | 3-15-99       | 23A-4              | 6-4-07        |
| 16-3               | 7-16-07       | 18-27              | 5-15-95       | 23A-5              | 6-4-07        |
| 16-4               | 7-16-07       | 18-28              | 5-15-95       | 23A-6              | 6-4-07        |
| 16-4.1             | 7-16-07       | 18-29              | 5-15-95       | 23A-7              | 6-4-07        |
| BLANK              | 7-16-07       | 18-30              | 5-15-95       | 23A-8              | 6-4-07        |
| 16-5               | 9-5-06        | 18-31              | 5-15-95       | 23A-9              | 6-4-07        |
| 16-6               | 9-5-06        | 18-32              | 5-15-95       | 23A-10             | 6-4-07        |
| 16-7               | 9-5-06        | 18-33              | 5-15-95       | 23A-11             | 6-4-07        |
| 16-8               | 9-5-06        | 18-34              | 5-15-95       | BLANK              | 6-4-07        |
| 16-9               | 9-5-06        | <b>Chapter 18A</b> |               | <b>Chapter 24</b>  |               |
| 16-10              | 9-5-06        | 18A-1              | 4-20-15       | 24-1               | 12-7-15       |
| 16-11              | 7-16-07       | 18A-2              | 4-20-15       | 24-2               | 12-7-15       |
| 16-12              | 7-16-07       | 18A-3              | 4-20-15       | 24-3               | 4-6-15        |
| 16-13              | 7-16-07       | 18A-4              | 4-20-15       | 24-4               | 4-6-15        |
| 16-14              | 7-16-07       | 18A-5              | 4-20-15       | 24-5               | 4-6-15        |
| 16-15              | 7-16-07       | 18A-6              | 4-20-15       | 24-6               | 4-6-15        |
| 16-16              | 7-16-07       | 18A-7              | 4-20-15       | 24-6.1             | 4-6-15        |
| 16-17              | 7-16-07       | BLANK              | 4-20-15       | BLANK              | 4-6-15        |
| BLANK              | 7-16-07       | <b>Chapter 19</b>  |               | 24-7               | 12-1-08       |
| <b>Chapter 16A</b> |               | 19-1               | 7-18-11       | 24-8               | 12-1-08       |
| 16A-1              | 1-19-16       | 19-2               | 7-18-11       | 24-9               | 12-1-08       |
| 16A-2              | 1-19-16       | 19-3               | 2-7-05        | 24-10              | 12-1-08       |
| 16A-3              | 1-4-10        | 19-4               | 2-7-05        | 24-11              | 3-19-12       |
| BLANK              | 1-4-10        | 19-5               | 2-7-05        | 24-12              | 3-19-12       |
| <b>Chapter 17</b>  |               | 19-6               | 2-7-05        | 24-12.1            | 3-19-12       |
| 17-1               | 7-18-11       | 19-7               | 10-6-14       | 24-12.2            | 3-19-12       |
| 17-2               | 7-18-11       | 19-8               | 10-6-14       | 24-13              | 12-1-08       |
| 17-3               | 2-19-13       | 19-9               | 10-6-14       | 24-14              | 12-1-08       |
| 17-4               | 2-19-13       | 19-10              | 10-6-14       | 24-15              | 12-1-08       |
| 17-5               | 2-19-13       | <b>Chapter 20</b>  |               | 24-16              | 12-1-08       |
| BLANK              | 2-19-13       | 20-1               | 9-15-14       | 24-17              | 12-1-08       |
| <b>Chapter 17A</b> |               | BLANK              | 9-15-14       | 24-18              | 12-1-08       |
| 17A-1              | 7-18-11       | <b>Chapter 21</b>  |               | 24-19              | 12-1-08       |
| 17A-2              | 7-18-11       | 21-1               | 10-15-01      | 24-20              | 12-1-08       |
| 17A-3              | 1-18-11       | BLANK              | 10-15-01      | 24-21              | 12-1-08       |
| 17A-4              | 1-18-11       | <b>Chapter 22</b>  |               | 24-22              | 12-1-08       |
| 17A-5              | 1-18-11       | 22-1               | 7-18-11       | 24-23              | 3-17-14       |
| 17A-6              | 1-18-11       | 22-2               | 7-18-11       | 24-24              | 3-17-14       |
| <b>Chapter 18</b>  |               | 22-3               | 11-16-09      | 24-25              | 3-17-14       |
| 18-1               | 7-18-11       | 22-4               | 11-16-09      | 24-26              | 3-17-14       |
| 18-2               | 7-18-11       | 22-5               | 11-16-09      | 24-27              | 12-1-08       |
| 18-3               | 7-2-07        | 22-6               | 11-16-09      | 24-28              | 12-1-08       |
| 18-4               | 7-2-07        | 22-7               | 11-1-04       | 24-29              | 12-1-08       |
| 18-5               | 7-2-07        | 22-8               | 11-1-04       | 24-30              | 12-1-08       |
| 18-6               | 7-2-07        |                    |               | 24-31              | 12-1-08       |

| Page<br>Number | Supp.<br>Date | Page<br>Number     | Supp.<br>Date | Page<br>Number    | Supp.<br>Date |
|----------------|---------------|--------------------|---------------|-------------------|---------------|
| 24-32          | 12-1-08       | <b>Chapter 24A</b> |               | 26-35             | 5-4-09        |
| 24-33          | 3-17-14       | 24A-1              | 1-20-15       | 26-36             | 5-4-09        |
| 24-34          | 3-17-14       | 24A-2              | 1-20-15       | 26-37             | 5-4-09        |
| 24-35          | 12-1-08       | 24A-3              | 1-20-15       | 26-38             | 5-4-09        |
| 24-36          | 12-1-08       | BLANK              | 1-20-15       | 26-38.1           | 5-4-09        |
| 24-37          | 12-1-08       | <b>Chapter 24B</b> |               | BLANK             | 5-4-09        |
| 24-38          | 12-1-08       | 24B-1              | 3-17-14       | 26-39             | 4-7-08        |
| 24-39          | 12-1-08       | 24B-2              | 3-17-14       | 26-40             | 4-7-08        |
| 24-40          | 12-1-08       | 24B-3              | 3-17-14       | 26-40.1           | 7-21-08       |
| 24-41          | 12-1-08       | 24B-4              | 3-17-14       | 26-40.2           | 7-21-08       |
| 24-42          | 12-1-08       | 24B-5              | 3-17-14       | 26-40.3           | 7-21-08       |
| 24-43          | 12-1-08       | BLANK              | 3-17-14       | BLANK             | 7-21-08       |
| 24-44          | 12-1-08       | <b>Chapter 25</b>  |               | 26-41             | 4-7-03        |
| 24-45          | 3-17-14       | 25-1               | 6-20-11       | 26-42             | 4-7-03        |
| 24-46          | 3-17-14       | 25-2               | 6-20-11       | 26-43             | 4-7-08        |
| 24-47          | 3-17-14       | 25-3               | 6-20-11       | 26-44             | 4-7-08        |
| 24-48          | 3-17-14       | BLANK              | 6-20-11       | 26-44.1           | 6-5-06        |
| 24-48.1        | 3-17-14       | <b>Chapter 26</b>  |               | BLANK             | 6-5-06        |
| 24-48.2        | 3-17-14       | 26-1               | 7-18-11       | 26-45             | 4-7-03        |
| 24-49          | 12-1-08       | 26-2               | 7-18-11       | 26-46             | 4-7-03        |
| 24-50          | 12-1-08       | 26-3               | 4-7-08        | <b>Chapter 27</b> |               |
| 24-51          | 12-1-08       | 26-4               | 4-7-08        | 27-1              | 11-17-14      |
| 24-52          | 12-1-08       | 26-5               | 4-7-08        | 27-2              | 11-17-14      |
| 24-53          | 12-1-08       | 26-6               | 4-7-08        | 27-3              | 11-17-14      |
| 24-54          | 12-1-08       | 26-7               | 8-18-08       | 27-4              | 11-17-14      |
| 24-55          | 12-1-08       | 26-8               | 8-18-08       | 27-5              | 11-17-14      |
| 24-56          | 12-1-08       | 26-9               | 6-5-06        | 27-6              | 11-17-14      |
| 24-57          | 12-1-08       | 26-10              | 6-5-06        | 27-7              | 11-17-14      |
| 24-58          | 12-1-08       | 26-11              | 4-7-08        | 27-8              | 11-17-14      |
| 24-59          | 12-1-08       | 26-12              | 4-7-08        | 27-9              | 11-17-14      |
| 24-60          | 12-1-08       | 26-13              | 4-7-08        | BLANK             | 11-17-14      |
| 24-61          | 12-1-08       | 26-14              | 4-7-08        | <b>Chapter 28</b> |               |
| 24-62          | 12-1-08       | 26-15              | 7-21-08       | 28-1              | 7-18-11       |
| 24-63          | 3-17-14       | 26-16              | 7-21-08       | 28-2              | 7-18-11       |
| 24-64          | 3-17-14       | 26-17              | 5-4-09        | 28-3              | 9-18-06       |
| 24-64.1        | 3-17-14       | 26-18              | 5-4-09        | 28-4              | 9-18-06       |
| BLANK          | 3-17-14       | 26-18.1            | 5-4-09        | 28-5              | 9-18-06       |
| 24-65          | 12-1-14       | BLANK              | 5-4-09        | 28-6              | 9-18-06       |
| 24-66          | 12-1-14       | 26-19              | 4-7-08        | 28-7              | 9-18-06       |
| 24-67          | 12-1-14       | 26-20              | 4-7-08        | BLANK             | 9-18-06       |
| 24-68          | 12-1-14       | 26-21              | 4-7-08        | <b>Chapter 29</b> |               |
| 24-68.1        | 12-1-14       | 26-22              | 4-7-08        | 29-1              | 7-18-11       |
| BLANK          | 12-1-14       | 26-23              | 8-18-08       | BLANK             | 7-18-11       |
| 24-69          | 12-1-08       | 26-24              | 8-18-08       | <b>Chapter 30</b> |               |
| 24-70          | 12-1-08       | 26-24.1            | 4-7-08        | 30-1              | 5-15-95       |
| 24-71          | 12-1-08       | 26-24.2            | 4-7-08        | BLANK             | 5-15-95       |
| 24-72          | 12-1-08       | 26-24.3            | 4-7-08        | <b>Chapter 31</b> |               |
| 24-73          | 12-1-08       | 26-24.4            | 4-7-08        | 31-1              | 3-17-14       |
| 24-74          | 12-1-08       | 26-24.5            | 4-7-08        | BLANK             | 3-17-14       |
| 24-75          | 12-1-08       | 26-24.6            | 4-7-08        | <b>Chapter 32</b> |               |
| 24-76          | 12-1-08       | 26-25              | 5-1-06        | 32-1              | 2-18-14       |
| 24-77          | 12-1-08       | 26-26              | 5-1-06        | 32-2              | 2-18-14       |
| 24-78          | 12-1-08       | 26-26.1            | 4-20-98       | 32-3              | 2-18-14       |
| 24-79          | 12-1-08       | BLANK              | 4-20-98       | 32-4              | 2-18-14       |
| 24-80          | 12-1-08       | 26-27              | 4-7-08        | <b>Chapter 33</b> |               |
| 24-81          | 12-1-08       | 26-28              | 4-7-08        | 33-1              | 6-2-14        |
| 24-82          | 12-1-08       | 26-28.1            | 6-5-06        | 33-2              | 6-2-14        |
| 24-83          | 12-1-08       | BLANK              | 6-5-06        | 33-3              | 6-2-14        |
| 24-84          | 12-1-08       | 26-29              | 5-6-02        | 33-4              | 6-2-14        |
| 24-85          | 4-6-15        | 26-30              | 5-6-02        | <b>Chapter 34</b> |               |
| 24-86          | 4-6-15        | 26-30.1            | 5-6-02        | 34-1              | 5-15-95       |
| 24-87          | 4-6-15        | BLANK              | 5-6-02        | BLANK             | 5-15-95       |
| 24-88          | 4-6-15        | 26-31              | 4-20-98       | <b>Chapter 35</b> |               |
| 24-89          | 4-6-15        | 26-32              | 4-20-98       | 35-1              | 2-16-16       |
| BLANK          | 4-6-15        | 26-33              | 4-7-08        | 35-2              | 2-16-16       |
|                |               | 26-34              | 4-7-08        | 35-3              | 2-16-16       |

| Page Number | Supp. Date | Page Number       | Supp. Date | Page Number        | Supp. Date |
|-------------|------------|-------------------|------------|--------------------|------------|
| 35-4        | 2-16-16    | 35-55             | 2-16-16    | 40-3               | 8-18-08    |
| 35-5        | 2-16-16    | 35-56             | 2-16-16    | 40-4               | 8-18-08    |
| 35-6        | 2-16-16    | 35-57             | 2-16-16    | 40-5               | 8-18-08    |
| 35-7        | 2-16-16    | 35-58             | 2-16-16    | BLANK              | 8-18-08    |
| 35-8        | 2-16-16    | 35-59             | 2-16-16    | <b>Chapter 41</b>  |            |
| 35-9        | 2-16-16    | 35-60             | 2-16-16    | 41-1               | 1-20-15    |
| 35-10       | 2-16-16    | 35-61             | 2-16-16    | 41-2               | 1-20-15    |
| 35-11       | 2-16-16    | 35-62             | 2-16-16    | 41-3               | 3-16-09    |
| 35-12       | 2-16-16    | 35-63             | 2-16-16    | 41-4               | 3-16-09    |
| 35-13       | 2-16-16    | 35-64             | 2-16-16    | 41-5               | 11-3-08    |
| 35-14       | 2-16-16    | 35-65             | 2-16-16    | BLANK              | 11-3-08    |
| 35-15       | 2-16-16    | 35-66             | 2-16-16    | <b>Index</b>       |            |
| 35-16       | 2-16-16    | 35-67             | 2-16-16    | I-1                | 2-16-16    |
| 35-17       | 2-16-16    | 35-68             | 2-16-16    | I-2                | 2-16-16    |
| 35-18       | 2-16-16    | 35-69             | 2-16-16    | I-3                | 2-16-16    |
| 35-19       | 2-16-16    | 35-70             | 2-16-16    | I-4                | 2-16-16    |
| 35-20       | 2-16-16    | 35-71             | 2-16-16    | I-5                | 2-16-16    |
| 35-21       | 2-16-16    | 35-72             | 2-16-16    | I-6                | 2-16-16    |
| 35-22       | 2-16-16    | 35-73             | 2-16-16    | I-7                | 2-16-16    |
| 35-23       | 2-16-16    | 35-74             | 2-16-16    | I-8                | 2-16-16    |
| 35-24       | 2-16-16    | 35-75             | 2-16-16    | I-9                | 2-16-16    |
| 35-25       | 2-16-16    | 35-76             | 2-16-16    | I-10               | 2-16-16    |
| 35-26       | 2-16-16    | 35-77             | 2-16-16    | I-11               | 2-16-16    |
| 35-27       | 2-16-16    | 35-78             | 2-16-16    | I-12               | 2-16-16    |
| 35-28       | 2-16-16    | 35-79             | 2-16-16    | I-13               | 2-16-16    |
| 35-29       | 2-16-16    | 35-80             | 2-16-16    | I-14               | 2-16-16    |
| 35-30       | 2-16-16    | 35-81             | 2-16-16    | I-15               | 2-16-16    |
| 35-31       | 2-16-16    | BLANK             | 2-16-16    | I-16               | 2-16-16    |
| 35-32       | 2-16-16    | <b>Chapter 36</b> |            | I-17               | 2-16-16    |
| 35-33       | 2-16-16    | 36-1              | 2-6-06     | I-18               | 2-16-16    |
| 35-34       | 2-16-16    | BLANK             | 2-6-06     | I-19               | 2-16-16    |
| 35-35       | 2-16-16    | <b>Chapter 37</b> |            | I-20               | 2-16-16    |
| 35-36       | 2-16-16    | 37-1              | 6-20-11    | <b>Definitions</b> |            |
| 35-37       | 2-16-16    | 37-2              | 6-20-11    | D-1                | 2-16-16    |
| 35-38       | 2-16-16    | 37-3              | 2-7-11     | D-2                | 2-16-16    |
| 35-39       | 2-16-16    | 37-4              | 2-7-11     | D-3                | 2-16-16    |
| 35-40       | 2-16-16    | <b>Chapter 38</b> |            | D-4                | 2-16-16    |
| 35-41       | 2-16-16    | 38-1              | 2-16-16    | D-5                | 2-16-16    |
| 35-42       | 2-16-16    | 38-2              | 2-16-16    | D-6                | 2-16-16    |
| 35-43       | 2-16-16    | 38-3              | 2-16-16    | D-7                | 2-16-16    |
| 35-44       | 2-16-16    | 38-4              | 2-16-16    | D-8                | 2-16-16    |
| 35-45       | 2-16-16    | 38-5              | 2-16-16    | D-9                | 2-16-16    |
| 35-46       | 2-16-16    | 38-6              | 2-16-16    | D-10               | 2-16-16    |
| 35-47       | 2-16-16    | 38-7              | 2-16-16    | D-11               | 2-16-16    |
| 35-48       | 2-16-16    | 38-8              | 2-16-16    | BLANK              | 2-16-16    |
| 35-49       | 2-16-16    | <b>Chapter 39</b> |            | <b>Tables</b>      |            |
| 35-50       | 2-16-16    | 39-1              | 2-16-10    | T1-1               | 12-21-15   |
| 35-51       | 2-16-16    | BLANK             | 2-16-10    | BLANK              | 12-21-15   |
| 35-52       | 2-16-16    | <b>Chapter 40</b> |            | T2-1               | 12-21-15   |
| 35-53       | 2-16-16    | 40-1              | 12-1-14    | BLANK              | 12-21-15   |
| 35-54       | 2-16-16    | 40-2              | 12-1-14    |                    |            |