

**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                 | (RESERVED)   |
| CHAPTERS 10<br>THROUGH 11 | (RESERVED)   |
| CHAPTER 12                | LOCAL PROPERTY TAX: GENERAL  |
| CHAPTER 12A               | COUNTY BOARDS OF TAXATION  |
| CHAPTER 13                | (RESERVED)   |
| CHAPTER 14                | SENIOR CITIZENS', DISABLED PERSONS', SURVIVING SPOUSES'/CIVIL UNION PARTNERS'<br>DEDUCTION                 |
| CHAPTER 15                | FARMLAND ASSESSMENT ACT  |
| CHAPTER 16                | REALTY TRANSFER FEE  |
| CHAPTER 16A               | CONTROLLING INTEREST TRANSFER TAX  |
| CHAPTER 17                | ASSESSOR QUALIFICATION LAW   |
| CHAPTER 17A               | COUNTY TAX ASSESSOR PILOT PROGRAM UNDER P.L. 2009, c. 118 (N.J.S.A. 54:1-86 THROUGH<br>100 and 52:27D-505) |
| CHAPTER 18                | MOTOR FUELS TAX  |
| CHAPTER 18A               | PETROLEUM GROSS RECEIPTS TAX   |
| CHAPTER 19                | MOTOR FUELS—RETAIL SALES   |

|                           |   |
|---------------------------|---|
| CHAPTERS 20<br>THROUGH 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,<br>SURVIVING SPOUSES OF SERVICEPERSONS, SURVIVING REGISTERED DOMESTIC<br>PARTNERS OF VETERANS AND SURVIVING REGISTERED DOMESTIC PARTNERS OF<br>SERVICEPERSONS                            |
| CHAPTER 28                | TOTAL REAL PROPERTY TAX EXEMPTION FOR PERMANENTLY AND TOTALLY DISABLED<br>WAR VETERANS, SURVIVING SPOUSES OR SURVIVING REGISTERED DOMESTIC PARTNERS<br>OF DISABLED WAR VETERANS, AND SURVIVING SPOUSES OR SURVIVING REGISTERED<br>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<br>et seq.)  |

INDEX

**DEFINITIONS**

**STATUTE-TO-RULE TABLE**

**RULE-TO-STATUTE TABLE**