

STATE OF NEW JERSEY
NEW JERSEY ADMINISTRATIVE CODE

Title 17. Department of the Treasury—General

Published and Distributed by



New Jersey State Library

Ms. [unclear]
Supp. 1-6-03

Copyright 2003 New Jersey Office of Administrative Law

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

Title 17—Department of the Treasury—General

Supplement December 15, 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 December 15, 2003)

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

Page Number	Supp. Date	Page Number	Supp. Date	Page Number	Supp. Date
9-4	11-3-03	12-11	3-19-01	16-10	9-4-01
9-5	11-3-03	12-12	3-19-01	16-10.1	9-4-01
9-6	11-3-03	12-13	3-19-01	BLANK	9-4-01
9-7	11-3-03	12-14	3-19-01	16-11	4-2-01
9-8	11-3-03	12-15	11-15-99	16-12	4-2-01
9-9	11-3-03	12-16	11-15-99	16-13	8-4-03
9-10	11-3-03	12-17	4-17-00	16-14	8-4-03
9-11	11-3-03	12-18	4-17-00	16-15	8-4-03
9-12	11-3-03	12-19	4-17-00	16-16	8-4-03
9-13	11-3-03	BLANK	4-17-00	16-17	8-4-03
9-14	11-3-03	Chapter 13		16-18	8-4-03
9-15	11-3-03	13-1	11-3-03	16-19	9-2-03
9-16	11-3-03	13-2	11-3-03	16-20	9-2-03
9-17	11-3-03	13-2.1	11-3-03	16-20.1	9-2-03
9-18	11-3-03	BLANK	11-3-03	BLANK	9-2-03
9-19	11-3-03	13-3	10-20-03	16-21	8-4-03
9-20	11-3-03	13-4	10-20-03	16-22	8-4-03
9-21	11-3-03	13-4.1	10-20-03	16-23	8-4-03
9-22	11-3-03	BLANK	10-20-03	16-24	8-4-03
9-23	11-3-03	13-5	10-6-03	16-24.1	8-4-03
9-24	11-3-03	13-6	10-6-03	16-24.2	8-4-03
9-25	11-3-03	13-7	10-6-03	16-25	4-2-01
9-26	11-3-03	13-8	10-6-03	16-26	4-2-01
9-27	11-3-03	13-9	10-6-03	16-27	4-2-01
9-28	11-3-03	13-10	10-6-03	16-28	4-2-01
9-29	11-3-03	13-11	10-6-03	16-29	4-2-01
BLANK	11-3-03	13-12	10-6-03	16-30	4-2-01
Chapter 10		Chapter 14		16-31	4-2-01
10-1	9-15-03	14-1	11-3-03	16-32	4-2-01
10-2	9-15-03	14-2	11-3-03	16-33	4-2-01
10-3	7-21-03	14-3	11-3-03	16-34	4-2-01
10-4	7-21-03	14-4	11-3-03	16-35	4-2-01
10-5	7-21-03	14-4.1	11-3-03	16-36	4-2-01
10-6	7-21-03	BLANK	11-3-03	16-37	4-2-01
10-7	7-21-03	14-5	10-6-03	16-38	4-2-01
10-8	7-21-03	14-6	10-6-03	16-39	4-2-01
10-9	7-21-03	14-7	10-6-03	16-40	4-2-01
BLANK	7-21-03	14-8	10-6-03	16-41	4-2-01
Chapter 11		14-9	10-6-03	16-42	4-2-01
11-1	2-3-03	14-10	10-6-03	16-43	4-2-01
11-2	2-3-03	Chapter 15		16-44	4-2-01
11-3	2-3-03	15-1	8-20-01	Chapters 17 through 18	
11-4	2-3-03	15-2	8-20-01	17-1	8-21-95
11-5	2-3-03	15-3	5-15-95	BLANK	8-21-95
11-6	2-3-03	15-4	5-15-95	Chapter 19	
11-7	2-3-03	15-5	5-15-95	19-1	7-7-03
11-8	2-3-03	15-6	5-15-95	19-2	7-7-03
11-9	2-3-03	15-7	5-15-95	19-3	7-7-03
11-10	2-3-03	15-8	5-15-95	19-4	7-7-03
11-11	2-3-03	15-9	5-15-95	19-5	7-7-03
BLANK	2-3-03	15-10	5-15-95	19-6	7-7-03
Chapter 12		15-11	5-15-95	19-7	7-7-03
12-1	10-15-01	15-12	5-15-95	19-8	7-7-03
12-2	10-15-01	Chapter 15A		19-9	7-7-03
12-3	3-19-01	15A-1	8-20-01	19-10	7-7-03
12-4	3-19-01	15A-2	8-20-01	19-11	7-7-03
12-5	10-15-01	Chapter 16		19-12	7-7-03
12-6	10-15-01	16-1	8-4-03	19-13	7-7-03
12-6.0.1	10-15-01	16-2	8-4-03	19-14	7-7-03
BLANK	10-15-01	16-3	8-4-03	19-15	7-7-03
12-6.1	3-19-01	16-4	8-4-03	19-16	7-7-03
12-6.2	3-19-01	16-5	8-4-03	Chapter 19A	
12-6.3	3-19-01	16-6	8-4-03	19A-1	5-15-95
BLANK	3-19-01	16-6.1	8-4-03	BLANK	5-15-95
12-7	11-15-99	BLANK	8-4-03	Chapter 20	
12-8	11-15-99	16-7	9-4-01	20-1	11-3-03
12-9	11-15-99	16-8	9-4-01	20-2	11-3-03
12-10	11-15-99	16-9	9-4-01	20-3	11-3-03

Page Number	Supp. Date	Page Number	Supp. Date	Page Number	Supp. Date
20-4	11-3-03	27-12	8-2-99	Chapter 40	
20-4.1	11-3-03	27-13	8-2-99	40-1	11-20-00
BLANK	11-3-03	BLANK	8-2-99	40-2	11-20-00
20-5	5-18-98	Chapter 28		40-3	12-18-95
20-6	5-18-98	28-1	8-18-03	40-4	12-18-95
20-7	11-3-03	28-2	8-18-03	40-5	12-18-95
20-8	11-3-03	28-3	8-18-03	40-6	12-18-95
20-9	11-3-03	28-4	8-18-03	40-7	12-18-95
20-10	11-3-03	28-5	8-18-03	BLANK	12-18-95
20-10.1	11-3-03	28-6	8-18-03	Chapter 41	
BLANK	11-3-03	28-7	8-18-03	41-1	5-20-96
20-11	10-19-98	28-8	8-18-03	BLANK	5-20-96
20-12	10-19-98	Chapter 29		Chapter 42	
20-13	8-20-01	29-1	1-16-01	42-1	1-7-02
20-14	8-20-01	BLANK	1-16-01	42-2	1-7-02
20-15	11-3-03	Chapter 30		42-3	1-7-02
20-16	11-3-03	30-1	4-7-97	BLANK	1-7-02
20-17	11-3-03	BLANK	4-7-97	Chapter 43	
20-18	11-3-03	Chapter 31		43-1	11-3-03
20-19	11-3-03	31-1	9-3-02	43-2	11-3-03
BLANK	11-3-03	31-2	9-3-02	43-3	11-3-03
Chapter 21		31-3	9-3-02	BLANK	11-3-03
21-1	5-15-95	BLANK	9-3-02	Index	
BLANK	5-15-95	Chapter 32		I-1	11-3-03
Chapters 22 through 23		32-1	8-18-03	I-2	11-3-03
22-1	8-21-00	BLANK	8-18-03	I-3	12-15-03
BLANK	8-21-00	Chapter 33		I-4	12-15-03
Chapter 24		33-1	2-18-03	I-4.1	12-15-03
24-1	8-21-00	33-2	2-18-03	BLANK	12-15-03
24-2	8-21-00	33-3	2-18-03	I-5	11-3-03
24-3	8-21-00	33-4	2-18-03	I-6	11-3-03
24-4	8-21-00	33-5	2-18-03	I-7	11-3-03
24-5	8-21-00	33-6	2-18-03	I-8	11-3-03
24-6	8-21-00	33-7	2-18-03	I-9	11-3-03
24-7	8-21-00	33-8	2-18-03	I-10	11-3-03
24-8	8-21-00	33-9	2-18-03	I-11	12-15-03
24-9	8-21-00	33-10	2-18-03	I-12	12-15-03
24-10	8-21-00	33-11	2-18-03	I-12.1	12-15-03
24-11	8-21-00	BLANK	2-18-03	BLANK	12-15-03
BLANK	8-21-00	Chapter 34		I-13	11-3-03
Chapter 25		34-1	7-21-03	I-14	11-3-03
25-1	3-6-00	34-2	7-21-03	I-15	11-3-03
25-2	3-6-00	34-3	7-21-03	I-16	11-3-03
25-3	3-6-00	BLANK	7-21-03	I-17	11-3-03
25-4	3-6-00	Chapter 35		I-18	11-3-03
Chapter 26		35-1	9-15-03	I-19	11-3-03
26-1	2-20-01	35-2	9-15-03	BLANK	11-3-03
26-2	2-20-01	35-3	9-15-03	Definitions	
26-3	2-20-01	35-4	9-15-03	D-1	11-3-03
26-4	2-20-01	35-5	9-15-03	D-2	11-3-03
Chapter 27		35-6	9-15-03	D-3	11-3-03
27-1	8-2-99	35-7	9-15-03	D-4	11-3-03
27-2	8-2-99	35-8	9-15-03	D-5	11-3-03
27-3	8-2-99	35-9	9-15-03	D-6	11-3-03
27-4	8-2-99	BLANK	9-15-03	D-7	11-3-03
27-5	8-2-99	Chapters 36 through 38		D-8	11-3-03
27-6	8-2-99	36-1	9-15-03	Tables	
27-7	8-2-99	BLANK	9-15-03	T1-1	11-3-03
27-8	8-2-99	Chapter 39		BLANK	11-3-03
27-9	8-2-99	39-1	3-18-02	T2-1	11-3-03
27-10	8-2-99	BLANK	3-18-02	BLANK	11-3-03
27-11	8-2-99				