

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

**Title 17
Treasury—General**

Supplement September 6, 2011

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 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 September 6, 2011)

Page Number	Supp. Date	Page Number	Supp. Date	Page Number	Supp. Date
i	1-3-11	2-9	7-19-10	3-12	4-21-08
ii	1-3-11	2-10	7-19-10	3-13	6-21-10
iii	2-22-11	2-11	4-18-11	3-14	6-21-10
iv	2-22-11	2-12	4-18-11	3-14.1	2-22-11
v	3-7-11	2-12.1	4-18-11	3-14.2	2-22-11
vi	3-7-11	BLANK	4-18-11	3-15	1-3-11
vii	9-6-11	2-13	7-19-10	BLANK	1-3-11
viii	9-6-11	2-14	7-19-10	3-17	4-21-08
ix	9-6-11	2-15	7-19-10	3-18	4-21-08
x	9-6-11	2-16	7-19-10	3-19	4-21-08
xi	9-6-11	2-17	7-19-10	3-20	4-21-08
BLANK	9-6-11	2-18	7-19-10	3-21	6-21-10
Chapter 1		2-19	7-19-10	3-22	6-21-10
1-1	7-5-11	2-20	7-19-10	3-23	6-21-10
1-2	7-5-11	2-21	7-19-10	3-24	6-21-10
1-3	1-5-09	2-22	7-19-10	3-25	6-21-10
1-4	1-5-09	2-23	7-19-10	3-26	6-21-10
1-5	1-5-09	2-24	7-19-10	3-26.1	6-21-10
1-6	1-5-09	2-25	7-19-10	BLANK	6-21-10
1-7	1-5-09	2-26	7-19-10	3-27	4-21-08
1-8	1-5-09	2-27	7-19-10	3-28	4-21-08
1-9	1-5-09	2-28	7-19-10	3-29	4-21-08
1-10	1-5-09	2-29	7-19-10	3-30	4-21-08
1-11	9-7-10	2-30	7-19-10	3-31	4-21-08
1-12	9-7-10	2-31	7-19-10	BLANK	4-21-08
1-12.1	9-7-10	2-32	7-19-10	Chapter 4	
BLANK	9-7-10	2-33	7-19-10	4-1	9-6-11
1-13	1-5-09	2-34	7-19-10	4-2	9-6-11
1-14	1-5-09	2-35	7-19-10	4-3	9-6-11
1-15	6-21-10	2-36	7-19-10	4-4	9-6-11
1-16	6-21-10	2-37	7-19-10	4-5	9-6-11
1-17	6-21-10	2-38	7-19-10	4-6	9-6-11
1-18	6-21-10	2-39	7-19-10	4-7	9-6-11
1-18.1	6-21-10	2-40	7-19-10	4-8	9-6-11
BLANK	6-21-10	2-41	7-19-10	4-9	9-6-11
1-19	1-5-09	2-42	7-19-10	4-10	9-6-11
1-20	1-5-09	2-43	7-19-10	4-11	9-6-11
1-21	1-5-09	2-44	7-19-10	4-12	9-6-11
1-22	1-5-09	2-45	7-19-10	4-13	9-6-11
1-23	1-5-09	2-46	7-19-10	4-14	9-6-11
1-24	1-5-09	2-47	7-19-10	4-15	9-6-11
1-25	1-5-09	2-48	7-19-10	4-16	9-6-11
1-26	1-5-09	Chapter 3		4-17	9-6-11
1-27	1-5-09	3-1	7-5-11	4-18	9-6-11
1-28	1-5-09	3-2	7-5-11	4-19	9-6-11
1-29	8-17-09	3-3	6-6-11	4-20	9-6-11
BLANK	8-17-09	3-4	6-6-11	4-21	9-6-11
Chapter 2		3-4.1	6-6-11	4-22	9-6-11
2-1	7-5-11	BLANK	6-6-11	4-23	9-6-11
2-2	7-5-11	3-5	8-17-09	4-24	9-6-11
2-3	2-22-11	3-6	8-17-09	4-25	9-6-11
2-4	2-22-11	3-7	8-1-11	4-26	9-6-11
2-5	2-22-11	3-8	8-1-11	4-27	9-6-11
2-6	2-22-11	3-8.1	8-1-11	4-28	9-6-11
2-6.1	2-22-11	BLANK	8-1-11	4-29	9-6-11
BLANK	2-22-11	3-9	4-21-08	4-30	9-6-11
2-7	12-6-10	3-10	4-21-08	Chapter 5	
2-8	12-6-10	3-11	4-21-08	5-1	7-5-11

Page Number	Supp. Date	Page Number	Supp. Date	Page Number	Supp. Date
5-2	7-5-11	Chapter 9		11-3	8-4-08
5-3	7-3-06	9-1	7-5-11	11-4	8-4-08
5-4	7-3-06	9-2	7-5-11	11-5	8-4-08
5-5	2-22-11	9-3	5-4-09	11-6	8-4-08
5-6	2-22-11	9-4	5-4-09	11-7	8-4-08
5-6.1	1-16-07	9-5	6-21-10	11-8	8-4-08
BLANK	1-16-07	9-6	6-21-10	11-9	8-4-08
5-7	7-18-05	9-6.1	6-21-10	11-10	8-4-08
5-8	7-18-05	BLANK	6-21-10	11-11	8-4-08
5-9	7-18-05	9-7	5-4-09	11-12	8-4-08
5-10	7-18-05	9-8	5-4-09	11-13	8-4-08
Chapter 6		9-9	5-4-09	BLANK	8-4-08
6-1	3-7-11	9-10	5-4-09	Chapter 12	
6-2	3-7-11	9-11	5-4-09	12-1	3-1-10
6-3	3-7-11	9-12	5-4-09	12-2	3-1-10
6-4	3-7-11	9-13	6-21-10	12-3	4-18-05
6-5	3-7-11	9-14	6-21-10	12-4	4-18-05
6-6	3-7-11	9-15	6-21-10	12-5	4-18-05
6-7	3-7-11	9-16	6-21-10	12-6	4-18-05
6-8	3-7-11	9-16.1	6-21-10	12-7	4-18-05
6-9	3-7-11	BLANK	6-21-10	12-8	4-18-05
6-10	3-7-11	9-17	5-4-09	12-9	4-18-05
6-11	3-7-11	9-18	5-4-09	12-10	4-18-05
6-12	3-7-11	9-19	5-4-09	12-11	4-18-05
6-13	3-7-11	9-20	5-4-09	12-12	4-18-05
6-14	3-7-11	9-21	5-4-09	12-13	4-18-05
6-15	3-7-11	9-22	5-4-09	12-14	4-18-05
6-16	3-7-11	9-23	5-4-09	12-14.1	4-18-05
6-17	3-7-11	9-24	5-4-09	12-14.2	4-18-05
6-18	3-7-11	9-25	5-4-09	12-14.3	4-18-05
6-19	3-7-11	9-26	5-4-09	12-14.4	4-18-05
6-20	3-7-11	9-27	5-4-09	12-14.5	4-18-05
6-21	3-7-11	9-28	5-4-09	BLANK	4-18-05
6-22	3-7-11	9-29	5-4-09	12-15	11-15-99
6-23	3-7-11	9-30	5-4-09	12-16	11-15-99
6-24	3-7-11	9-30.1	5-4-09	12-17	4-18-05
6-25	3-7-11	9-30.2	5-4-09	12-18	4-18-05
6-26	3-7-11	9-30.3	5-4-09	12-19	4-18-05
6-27	3-7-11	9-30.4	5-4-09	BLANK	4-18-05
6-28	3-7-11	9-30.5	5-4-09	Chapter 13	
6-29	3-7-11	9-30.6	5-4-09	13-1	7-5-11
6-30	3-7-11	9-31	3-15-04	13-2	7-5-11
Chapter 7		9-32	3-15-04	13-3	4-20-09
7-1	7-5-11	9-33	3-15-04	13-4	4-20-09
7-2	7-5-11	9-34	3-15-04	13-5	4-20-09
7-3	10-2-06	9-35	5-4-09	13-6	4-20-09
7-4	10-2-06	9-36	5-4-09	13-7	4-20-09
7-5	10-2-06	9-37	5-4-09	13-8	4-20-09
7-6	10-2-06	9-38	5-4-09	13-9	4-20-09
7-7	9-7-10	9-39	5-4-09	13-10	4-20-09
7-8	9-7-10	BLANK	5-4-09	13-11	4-20-09
7-9	10-2-06	Chapter 10		13-12	4-20-09
7-10	10-2-06	10-1	7-5-11	Chapter 14	
Chapter 8		10-2	7-5-11	14-1	7-5-11
8-1	7-5-11	10-3	7-21-03	14-2	7-5-11
8-2	7-5-11	10-4	7-21-03	14-3	4-20-09
8-3	11-20-06	10-5	7-21-03	14-4	4-20-09
8-4	11-20-06	10-6	7-21-03	14-5	4-20-09
8-4.1	11-20-06	10-7	7-21-03	14-6	4-20-09
BLANK	11-20-06	10-8	7-21-03	14-7	4-20-09
8-5	5-7-01	10-9	7-21-03	14-8	4-20-09
8-6	5-7-01	BLANK	7-21-03	14-9	4-20-09
8-7	5-7-01	Chapter 11		14-10	4-20-09
BLANK	5-7-01	11-1	7-5-11	14-11	4-20-09
		11-2	7-5-11	BLANK	4-20-09

Page Number	Supp. Date	Page Number	Supp. Date	Page Number	Supp. Date
Chapter 15		16-43	9-5-06	Chapter 20	
15-1	2-5-07	16-44	9-5-06	BLANK	5-15-95
BLANK	2-5-07	16-45	8-20-07	Chapter 20	
Chapter 15A		16-46	8-20-07	20-1	7-5-11
15A-1	2-5-07	16-47	12-15-08	20-2	7-5-11
BLANK	2-5-07	16-48	12-15-08	20-3	3-2-09
Chapter 16		16-49	12-15-08	20-4	3-2-09
16-1	7-5-11	16-50	12-15-08	20-5	3-2-09
16-2	7-5-11	16-50.1	12-15-08	20-6	3-2-09
16-3	8-15-11	BLANK	12-15-08	20-7	3-2-09
16-4	8-15-11	16-51	9-5-06	20-8	3-2-09
16-5	8-15-11	16-52	9-5-06	20-9	3-2-09
16-6	8-15-11	16-53	9-5-06	20-10	3-2-09
16-6.1	12-15-08	16-54	9-5-06	20-11	3-2-09
BLANK	12-15-08	16-55	8-20-07	20-12	3-2-09
16-7	6-21-10	16-56	8-20-07	20-13	3-2-09
16-8	6-21-10	16-57	9-5-06	20-14	3-2-09
16-9	9-5-06	16-58	9-5-06	20-15	3-2-09
16-10	9-5-06	16-59	8-20-07	20-16	3-2-09
16-11	12-21-09	16-60	8-20-07	20-17	3-2-09
16-12	12-21-09	16-61	4-18-11	20-18	3-2-09
16-13	12-21-09	16-62	4-18-11	20-19	3-2-09
16-14	12-21-09	16-63	4-18-11	20-20	3-2-09
16-14.1	12-21-09	16-64	4-18-11	20-21	3-2-09
BLANK	12-21-09	16-65	4-18-11	BLANK	3-2-09
16-15	10-19-09	16-66	4-18-11	Chapter 21	
16-16	10-19-09	16-67	4-18-11	21-1	5-15-95
16-16.1	10-19-09	16-68	4-18-11	BLANK	5-15-95
BLANK	10-19-09	16-69	4-18-11	Chapters 22 through 23	
16-17	12-15-08	16-70	4-18-11	22-1	8-21-00
16-18	12-15-08	16-71	4-18-11	BLANK	8-21-00
16-21	8-20-07	16-72	4-18-11	Chapter 24	
16-22	8-20-07	Chapter 17		24-1	7-5-11
16-23	8-15-11	17-1	7-5-11	24-2	7-5-11
16-24	8-15-11	17-2	7-5-11	24-3	4-18-11
16-24.1	12-15-08	17-3	7-3-06	24-4	4-18-11
16-24.2	12-15-08	BLANK	7-3-06	24-5	4-18-11
16-25	8-20-07	Chapter 18		24-6	4-18-11
16-26	8-20-07	18-1	9-19-05	24-7	4-18-11
16-26.1	8-20-07	BLANK	9-19-05	24-8	4-18-11
BLANK	8-20-07	Chapter 19		24-9	8-21-00
16-27	9-5-06	19-1	7-5-11	24-10	8-21-00
16-28	9-5-06	19-2	7-5-11	24-11	8-21-00
16-29	12-21-09	19-3	12-1-08	BLANK	8-21-00
16-30	12-21-09	19-4	12-1-08	Chapter 25	
16-30.1	12-21-09	19-5	12-1-08	25-1	10-18-10
BLANK	12-21-09	19-6	12-1-08	BLANK	10-18-10
16-31	12-15-08	19-7	12-1-08	Chapter 26	
16-32	12-15-08	19-8	12-1-08	26-1	7-5-11
16-33	12-15-08	19-9	12-1-08	26-2	7-5-11
16-34	12-15-08	19-10	12-1-08	26-3	7-17-06
16-35	12-15-08	19-11	12-1-08	26-4	7-17-06
16-36	12-15-08	19-12	12-1-08	Chapter 27	
16-37	8-15-11	19-13	6-21-10	27-1	7-5-11
16-38	8-15-11	19-14	6-21-10	27-2	7-5-11
16-38.0.1	8-15-11	19-14.1	6-21-10	27-3	4-5-10
BLANK	8-15-11	BLANK	6-21-10	27-4	4-5-10
16-38.1	12-15-08	19-15	12-1-08	27-5	4-5-10
16-38.2	12-15-08	19-16	12-1-08	27-6	4-5-10
16-39	9-5-06	19-17	12-1-08	27-7	4-5-10
16-40	9-5-06	19-18	12-1-08	27-8	4-5-10
16-41	12-15-08	19-19	12-1-08	27-9	4-5-10
16-42	12-15-08	BLANK	12-1-08	27-10	4-5-10
16-42.1	12-15-08	Chapter 19A		27-11	4-5-10
BLANK	12-15-08	19A-1	5-15-95	27-12	4-5-10
				27-13	4-5-10

Page Number	Supp. Date	Page Number	Supp. Date	Page Number	Supp. Date
27-14	4-5-10	Chapter 35		45-7	4-20-09
27-15	4-5-10	35-1	7-5-11	BLANK	4-20-09
27-16	4-5-10	35-2	7-5-11	Chapter 46	
27-17	4-5-10	35-3	11-15-10	46-1	7-5-11
27-18	4-5-10	35-4	11-15-10	46-2	7-5-11
27-19	4-5-10	35-5	11-15-10	46-3	4-20-09
27-20	4-5-10	35-6	11-15-10	46-4	4-20-09
27-21	4-5-10	35-7	11-15-10	46-5	4-20-09
27-22	4-5-10	35-8	11-15-10	46-6	4-20-09
27-23	4-5-10	35-9	11-15-10	46-7	4-20-09
BLANK	4-5-10	35-10	11-15-10	46-8	4-20-09
Chapter 28		Chapters 36 through 38		46-9	4-20-09
28-1	7-5-11	36-1	9-15-03	BLANK	4-20-09
28-2	7-5-11	BLANK	9-15-03	Chapter 47	
28-3	5-4-09	Chapter 39		47-1	8-3-09
28-4	5-4-09	39-1	2-6-06	BLANK	8-3-09
28-5	5-4-09	BLANK	2-6-06	Chapter 48	
28-6	5-4-09	Chapter 40		48-1	7-5-11
28-7	5-4-09	40-1	7-5-11	48-2	7-5-11
28-8	5-4-09	40-2	7-5-11	Index	
28-9	5-4-09	40-3	5-21-07	I-1	9-6-11
28-10	5-4-09	40-4	5-21-07	I-2	9-6-11
Chapter 29		40-5	5-21-07	I-3	9-6-11
29-1	11-2-09	40-6	5-21-07	I-4	9-6-11
BLANK	11-2-09	40-7	5-21-07	I-5	9-6-11
Chapter 30		BLANK	5-21-07	I-6	9-6-11
30-1	4-7-97	Chapter 41		I-7	9-6-11
BLANK	4-7-97	41-1	5-20-96	I-8	9-6-11
Chapter 31		BLANK	5-20-96	I-9	9-6-11
31-1	2-5-07	Chapter 42		I-10	9-6-11
BLANK	2-5-07	42-1	7-5-11	I-11	9-6-11
Chapter 32		42-2	7-5-11	I-12	9-6-11
32-1	8-18-03	42-3	5-7-07	I-13	9-6-11
BLANK	8-18-03	BLANK	5-7-07	I-14	9-6-11
Chapter 33		Chapter 43		Definitions	
33-1	7-5-11	43-1	7-5-11	D-1	9-6-11
33-2	7-5-11	43-2	7-5-11	D-2	9-6-11
33-3	2-18-03	43-3	11-3-03	D-3	9-6-11
33-4	2-18-03	BLANK	11-3-03	D-4	9-6-11
33-5	2-18-03	Chapter 44		D-5	9-6-11
33-6	2-18-03	44-1	7-5-11	D-6	9-6-11
33-7	2-18-03	44-2	7-5-11	D-7	9-6-11
33-8	2-18-03	44-3	11-15-10	D-8	9-6-11
33-9	2-18-03	44-4	11-15-10	D-9	9-6-11
33-10	2-18-03	44-5	11-15-10	D-10	9-6-11
33-11	2-18-03	44-6	11-15-10	D-11	9-6-11
BLANK	2-18-03	Chapter 45		BLANK	9-6-11
Chapter 34		45-1	7-5-11	Tables	
34-1	7-5-11	45-2	7-5-11	T1-1	7-5-11
34-2	7-5-11	45-3	4-20-09	BLANK	7-5-11
34-3	1-5-09	45-4	4-20-09	T2-1	7-5-11
BLANK	1-5-09	45-5	4-20-09	BLANK	7-5-11
		45-6	4-20-09		