

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

**Title 17—Department of the Treasury—General**

**Supplement September 7, 1999**

I, Barbara A. Harned, 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 7, 1999)

Page Number	Supp. Date	Page Number	Supp. Date	Page Number	Supp. Date
i	2-1-99	2-9	8-16-99	4-5	6-21-99
ii	2-1-99	2-10	8-16-99	4-6	6-21-99
iii	7-15-96	2-11	8-16-99	4-6.1	9-7-99
iv	7-15-96	2-12	8-16-99	4-6.2	9-7-99
v	8-2-99	2-13	8-16-99	4-6.3	9-7-99
vi	8-2-99	BLANK	8-16-99	BLANK	9-7-99
vii	9-7-99	2-15	5-18-98	4-7	2-16-99
viii	9-7-99	2-16	5-18-98	4-8	2-16-99
ix	9-7-99	2-17	3-1-99	4-9	3-1-99
x	9-7-99	2-18	3-1-99	4-10	3-1-99
<b>Chapter 1</b>		2-19	3-1-99	4-10.1	3-1-99
1-1	4-5-99	2-20	3-1-99	BLANK	3-1-99
1-2	4-5-99	2-20.0.1	3-1-99	4-11	7-6-98
1-3	4-5-99	BLANK	3-1-99	4-12	7-6-98
1-4	4-5-99	2-20.1	2-1-99	4-13	7-6-98
1-4.1	4-5-99	2-20.2	2-1-99	BLANK	7-6-98
BLANK	4-5-99	2-21	2-1-99	<b>Chapter 5</b>	
1-5	2-20-96	BLANK	2-1-99	5-1	6-17-96
1-6	2-20-96	2-23	3-16-98	5-2	6-17-96
1-7	2-20-96	2-24	3-16-98	5-3	6-17-96
1-8	2-20-96	<b>Chapter 3</b>		5-4	6-17-96
1-9	2-20-96	3-1	2-1-99	5-5	1-21-97
1-10	2-20-96	3-2	2-1-99	5-6	1-21-97
1-11	2-20-96	3-2.0.1	2-1-99	5-6.1	1-21-97
1-12	2-20-96	BLANK	2-1-99	BLANK	1-21-97
1-13	2-20-96	3-2.1	3-16-98	5-7	6-17-96
1-14	2-20-96	3-2.2	3-16-98	5-8	6-17-96
1-15	3-1-99	3-3	3-16-98	<b>Chapter 6</b>	
1-16	3-1-99	BLANK	3-16-98	6-1	12-21-98
1-16.1	3-1-99	3-5	2-20-96	6-2	12-21-98
BLANK	3-1-99	3-6	2-20-96	6-3	12-21-98
1-17	7-21-97	3-7	4-20-98	6-4	12-21-98
1-18	7-21-97	3-8	4-20-98	6-5	12-21-98
1-18.1	8-3-98	3-8.1	4-20-98	BLANK	12-21-98
1-18.2	8-3-98	BLANK	4-20-98	<b>Chapter 7</b>	
1-19	4-5-99	3-9	2-20-96	7-1	5-15-95
1-20	4-5-99	3-10	2-20-96	BLANK	5-15-95
1-21	4-5-99	3-11	9-21-98	<b>Chapter 8</b>	
BLANK	4-5-99	3-12	9-21-98	8-1	7-21-97
1-23	2-20-96	3-13	2-16-99	8-2	7-21-97
1-24	2-20-96	3-14	2-16-99	8-3	8-4-97
1-25	2-20-96	3-14.1	2-16-99	8-4	8-4-97
1-26	2-20-96	BLANK	2-16-99	8-5	7-21-97
1-27	8-19-96	3-15	7-6-98	8-6	7-21-97
1-28	8-19-96	3-16	7-6-98	8-7	7-21-97
<b>Chapter 2</b>		3-17	2-1-99	BLANK	7-21-97
2-1	8-16-99	3-18	2-1-99	<b>Chapter 9</b>	
2-2	8-16-99	3-18.1	2-1-99	9-1	8-3-98
2-3	4-19-99	BLANK	2-1-99	9-2	8-3-98
2-4	4-19-99	3-19	2-20-96	9-2.0.1	4-19-99
2-4.0.1	8-16-99	BLANK	2-20-96	9-2.0.2	4-19-99
2-4.0.2	8-16-99	<b>Chapter 4</b>		9-3	4-19-99
2-4.1	8-16-99	4-1	1-21-97	BLANK	4-19-99
2-4.2	8-16-99	4-2	1-21-97	9-5	2-20-96
2-5	8-16-99	4-3	1-21-97	9-6	2-20-96
2-6	8-16-99	4-4	1-21-97	9-7	7-6-98
2-7	8-16-99	4-4.1	6-21-99	9-8	7-6-98
2-8	8-16-99	4-4.2	6-21-99	9-8.0.1	7-6-98

Page Number	Supp. Date	Page Number	Supp. Date	Page Number	Supp. Date
BLANK	7-6-98	14-2	4-20-98	BLANK	1-5-98
9-8.1	7-7-97	14-2.1	4-20-98	16-43	5-20-96
9-8.2	7-7-97	BLANK	4-20-98	16-44	5-20-96
9-9	7-7-97	14-3	5-15-95	16-45	11-16-98
BLANK	7-7-97	14-4	5-15-95	16-46	11-16-98
9-11	9-16-96	14-5	2-3-97	16-47	12-7-98
9-12	9-16-96	14-6	2-3-97	16-48	12-7-98
9-13	6-17-96	14-7	5-15-95	16-49	12-7-98
9-14	6-17-96	14-8	5-15-95	BLANK	12-7-98
9-14.1	6-1-98	14-9	5-15-95	<b>Chapters 17 through 18</b>	
9-14.2	6-1-98	BLANK	5-15-95	17-1	8-21-95
9-15	6-1-98	<b>Chapter 15</b>		BLANK	8-21-95
9-16	6-1-98	15-1	5-15-95	<b>Chapter 19</b>	
9-17	2-20-96	15-2	5-15-95	19-1	2-18-97
9-18	2-20-96	15-3	5-15-95	19-2	2-18-97
9-19	2-20-96	15-4	5-15-95	19-3	11-20-95
9-20	2-20-96	15-5	5-15-95	19-4	11-20-95
<b>Chapter 10</b>		15-6	5-15-95	19-5	10-6-97
10-1	6-15-98	15-7	5-15-95	19-6	10-6-97
10-2	6-15-98	15-8	5-15-95	19-7	10-6-97
10-3	5-15-95	15-9	5-15-95	19-8	10-6-97
10-4	5-15-95	15-10	5-15-95	19-8.1	10-6-97
10-5	5-15-95	15-11	5-15-95	BLANK	10-6-97
10-6	5-15-95	15-12	5-15-95	19-9	11-20-95
10-7	5-15-95	<b>Chapter 15A</b>		19-10	11-20-95
BLANK	5-15-95	15A-1	5-15-95	19-11	11-20-95
<b>Chapter 11</b>		15A-2	5-15-95	19-12	11-20-95
11-1	2-20-96	<b>Chapter 16</b>		19-13	11-20-95
11-2	2-20-96	16-1	11-16-98	19-14	11-20-95
11-3	2-20-96	16-2	11-16-98	<b>Chapter 19A</b>	
11-4	2-20-96	16-3	11-16-98	19A-1	5-15-95
11-5	2-20-96	16-4	11-16-98	BLANK	5-15-95
11-6	2-20-96	16-5	11-16-98	<b>Chapter 20</b>	
11-7	5-20-96	16-6	11-16-98	20-1	10-19-98
11-8	5-20-96	16-7	5-20-96	20-2	10-19-98
11-9	2-20-96	16-8	5-20-96	20-3	10-19-98
BLANK	2-20-96	16-9	5-4-98	20-4	10-19-98
<b>Chapter 12</b>		16-10	5-4-98	20-4.1	10-19-98
12-1	5-5-97	16-10.1	5-4-98	BLANK	10-19-98
12-2	5-5-97	BLANK	5-4-98	20-5	5-18-98
12-2.1	5-5-97	16-11	5-20-96	20-6	5-18-98
BLANK	5-5-97	16-12	5-20-96	20-7	5-18-98
12-3	5-20-96	16-13	5-20-96	20-8	5-18-98
12-4	5-20-96	16-14	5-20-96	20-9	10-19-98
12-4.1	5-20-96	16-15	5-20-96	20-10	10-19-98
BLANK	5-20-96	16-16	5-20-96	20-11	10-19-98
12-5	5-15-95	16-17	5-20-96	20-12	10-19-98
12-6	5-15-95	16-18	5-20-96	20-13	10-19-98
12-7	5-15-95	16-19	1-5-98	20-14	10-19-98
12-8	5-15-95	16-20	1-5-98	<b>Chapter 21</b>	
12-9	5-15-95	16-21	1-5-98	21-1	5-15-95
12-10	5-15-95	16-22	1-5-98	BLANK	5-15-95
12-11	5-15-95	16-23	1-5-98	<b>Chapters 22 through 24</b>	
12-12	5-15-95	16-24	1-5-98	22-1	8-21-95
12-13	5-20-96	16-24.1	1-5-98	BLANK	8-21-95
12-14	5-20-96	BLANK	1-5-98	<b>Chapter 25</b>	
<b>Chapter 13</b>		16-25	5-20-96	25-1	9-15-97
13-1	4-20-98	16-26	5-20-96	25-2	9-15-97
13-2	4-20-98	16-27	3-2-98	25-3	9-15-97
13-3	5-15-95	16-28	3-2-98	25-4	9-15-97
13-4	5-15-95	16-29	3-2-98	<b>Chapter 26</b>	
13-5	1-6-97	BLANK	3-2-98	26-1	5-15-95
13-6	1-6-97	16-37	9-18-95	BLANK	5-15-95
13-7	1-6-97	16-38	9-18-95	<b>Chapter 27</b>	
13-8	1-6-97	16-39	5-20-96	27-1	8-2-99
13-9	5-15-95	16-40	5-20-96	27-2	8-2-99
13-10	5-15-95	16-41	1-5-98	27-3	8-2-99
<b>Chapter 14</b>		16-42	1-5-98	27-4	8-2-99
14-1	4-20-98	16-42.1	1-5-98	27-5	8-2-99

<b>Page Number</b>	<b>Supp. Date</b>	<b>Page Number</b>	<b>Supp. Date</b>	<b>Page Number</b>	<b>Supp. Date</b>
27-6 -----	8-2-99	32-5 -----	1-6-97	<b>Chapter 42</b>	
27-7 -----	8-2-99	32-6 -----	1-6-97	42-1 -----	4-19-99
27-8 -----	8-2-99	32-7 -----	1-6-97	42-2 -----	4-19-99
27-9 -----	8-2-99	32-8 -----	1-6-97	42-3 -----	4-19-99
27-10 -----	8-2-99	32-9 -----	1-6-97	BLANK -----	4-19-99
27-11 -----	8-2-99	32-10 -----	1-6-97	<b>Chapter 43</b>	
27-12 -----	8-2-99	32-11 -----	2-17-98	43-1 -----	5-18-98
27-13 -----	8-2-99	32-12 -----	2-17-98	43-2 -----	5-18-98
BLANK -----	8-2-99	32-12.1 -----	2-17-98	<b>Index</b>	
<b>Chapter 28</b>		BLANK -----	2-17-98	I-1 -----	8-2-99
28-1 -----	12-18-95	32-13 -----	5-15-95	I-2 -----	8-2-99
28-2 -----	12-18-95	32-14 -----	5-15-95	I-3 -----	8-2-99
28-3 -----	12-18-95	32-15 -----	5-15-95	I-4 -----	8-2-99
28-4 -----	12-18-95	32-16 -----	5-15-95	I-5 -----	8-2-99
28-5 -----	9-8-98	32-17 -----	5-15-95	I-6 -----	8-2-99
28-6 -----	9-8-98	BLANK -----	5-15-95	I-7 -----	8-2-99
28-7 -----	9-8-98	<b>Chapter 33</b>		I-8 -----	8-2-99
28-8 -----	9-8-98	33-1 -----	5-15-95	I-9 -----	8-2-99
<b>Chapter 29</b>		BLANK -----	5-15-95	I-10 -----	8-2-99
29-1 -----	12-18-95	<b>Chapter 34</b>		I-11 -----	8-2-99
29-2 -----	12-18-95	34-1 -----	8-19-96	I-12 -----	8-2-99
29-3 -----	12-18-95	34-2 -----	8-19-96	I-13 -----	8-2-99
29-4 -----	12-18-95	<b>Chapters 35 through 39</b>		I-14 -----	8-2-99
29-5 -----	12-18-95	35-1 -----	11-20-95	I-15 -----	8-2-99
29-6 -----	12-18-95	BLANK -----	11-20-95	I-16 -----	8-2-99
<b>Chapter 30</b>		<b>Chapter 40</b>		<b>Definitions</b>	
30-1 -----	4-7-97	40-1 -----	12-18-95	D-1 -----	8-16-99
BLANK -----	4-7-97	40-2 -----	12-18-95	D-2 -----	8-16-99
<b>Chapter 31</b>		40-3 -----	12-18-95	D-3 -----	8-16-99
31-1 -----	5-15-95	40-4 -----	12-18-95	D-4 -----	8-16-99
BLANK -----	5-15-95	40-5 -----	12-18-95	D-5 -----	8-16-99
<b>Chapter 32</b>		40-6 -----	12-18-95	D-6 -----	8-16-99
32-1 -----	3-2-98	40-7 -----	12-18-95	<b>Tables</b>	
32-2 -----	3-2-98	BLANK -----	12-18-95	T1-1 -----	8-2-99
32-2.1 -----	3-2-98	<b>Chapter 41</b>		BLANK -----	8-2-99
BLANK -----	3-2-98	41-1 -----	5-20-96	T2-1 -----	8-2-99
32-3 -----	1-6-97	BLANK -----	5-20-96	BLANK -----	8-2-99
32-4 -----	1-6-97				