

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

Title 17—Department of the Treasury—General

Supplement May 21, 2001

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 May 21, 2001)**

Page Number	
i	4-2-01
ii	4-2-01
iii	2-20-01
iv	2-20-01
v	5-21-01
vi	5-21-01
vii	5-21-01
viii	5-21-01
ix	5-21-01
x	5-21-01
Chapter 1	
1-1	5-21-01
1-2	5-21-01
1-3	5-21-01
1-4	5-21-01
1-5	2-20-96
1-6	2-20-96
1-7	5-21-01
1-8	5-21-01
1-9	5-21-01
1-10	5-21-01
1-15	3-1-99
1-16	3-1-99
1-16.1	3-1-99
BLANK	3-1-99
1-17	7-21-97
1-18	7-21-97
1-18.1	3-20-00
1-18.2	3-20-00
1-19	5-21-01
1-20	5-21-01
1-21	5-21-01
1-22	5-21-01
1-23	2-20-96
1-24	2-20-96
1-25	2-20-96
1-26	2-20-96
1-27	8-19-96
1-28	8-19-96
Chapter 2	
2-1	11-6-00
2-2	11-6-00
2-3	3-6-00
2-4	3-6-00
2-4.1	3-6-00
BLANK	3-6-00
2-5	1-18-00
2-6	1-18-00
2-7	4-2-01
2-8	4-2-01
2-8.1	4-2-01
BLANK	4-2-01
2-9	4-17-00
2-10	4-17-00
2-10.1	1-2-01
2-10.2	1-2-01
2-11	1-2-01
BLANK	1-2-01

Supp. 5-21-01

Page Number	Supp. Date
2-13	1-18-00
2-14	1-18-00
2-15	1-18-00
2-16	1-18-00
2-17	1-18-00
2-18	1-18-00
2-19	5-7-01
2-20	5-7-01
2-20.1	5-7-01
BLANK	5-7-01
2-21	1-18-00
2-22	1-18-00
2-23	1-18-00
2-24	1-18-00
2-25	6-19-00
2-26	6-19-00
2-26.1	6-19-00
BLANK	6-19-00
2-27	1-18-00
2-28	1-18-00
2-29	1-18-00
2-30	1-18-00
2-31	1-18-00
BLANK	1-18-00
Chapter 3	
3-1	11-6-00
3-2	11-6-00
3-2.1	8-7-00
3-2.2	8-7-00
3-2.3	8-7-00
BLANK	8-7-00
3-3	12-20-99
3-4	12-20-99
3-5	12-20-99
BLANK	12-20-99
3-7	4-20-98
3-8	4-20-98
3-8.1	11-6-00
3-8.2	11-6-00
3-9	11-6-00
BLANK	11-6-00
3-11	11-15-99
3-12	11-15-99
3-13	5-7-01
3-14	5-7-01
3-14.0.1	5-7-01
BLANK	5-7-01
3-14.1	12-20-99
3-14.2	12-20-99
3-15	6-5-00
3-16	6-5-00
3-17	6-5-00
3-18	6-5-00
3-19	2-20-96
BLANK	2-20-96
Chapter 4	
4-1	2-20-01
4-2	2-20-01

viii

Page Number	Supp. Date
4-3	2-20-01
4-4	2-20-01
4-5	2-20-01
4-6	2-20-01
4-7	2-20-01
4-8	2-20-01
4-9	2-20-01
4-10	2-20-01
4-11	2-20-01
4-12	2-20-01
4-13	2-20-01
4-14	2-20-01
4-15	2-20-01
4-16	2-20-01
4-17	2-20-01
4-18	2-20-01
4-19	2-20-01
4-20	2-20-01
4-21	2-20-01
4-22	2-20-01
Chapter 5	
5-1	4-16-01
5-2	4-16-01
5-3	4-16-01
5-4	4-16-01
5-5	4-16-01
5-6	4-16-01
5-7	4-16-01
5-8	4-16-01
5-9	4-16-01
5-10	4-16-01
Chapter 6	
6-1	10-16-00
6-2	10-16-00
6-3	10-16-00
6-4	10-16-00
6-5	10-16-00
BLANK	10-16-00
Chapter 7	
7-1	5-21-01
7-2	5-21-01
7-3	5-21-01
7-4	5-21-01
7-5	5-21-01
7-6	5-21-01
7-7	5-21-01
7-8	5-21-01
Chapter 8	
8-1	5-7-01
8-2	5-7-01
8-3	5-7-01
8-4	5-7-01
8-5	5-7-01
8-6	5-7-01
8-7	5-7-01
BLANK	5-7-01
Chapter 9	
9-1	1-16-01

Title 17

Page Number	Supp. Date	Page Number	Supp. Date	Page Number	Supp. Date
9-2	1-16-01	12-13	3-19-01	16-20	4-2-01
9-2.0.0.1	1-16-01	12-14	3-19-01	16-21	4-2-01
BLANK	1-16-01	12-15	11-15-99	16-22	4-2-01
9-2.0.1	4-19-99	12-16	11-15-99	16-23	4-2-01
9-2.0.2	4-19-99	12-17	4-17-00	16-24	4-2-01
9-3	9-20-99	12-18	4-17-00	16-25	4-2-01
9-4	9-20-99	12-19	4-17-00	16-26	4-2-01
9-5	1-16-01	BLANK	4-17-00	16-27	4-2-01
9-6	1-16-01	Chapter 13		16-28	4-2-01
9-7	1-16-01	13-1	4-20-98	16-29	4-2-01
9-8	1-16-01	13-2	4-20-98	16-30	4-2-01
9-8.1	1-16-01	13-3	5-15-95	16-31	4-2-01
9-8.2	1-16-01	13-4	5-15-95	16-32	4-2-01
9-8.3	1-16-01	13-5	1-6-97	16-33	4-2-01
BLANK	1-16-01	13-6	1-6-97	16-34	4-2-01
9-9	11-15-99	13-7	1-6-97	16-35	4-2-01
9-10	11-15-99	13-8	1-6-97	16-36	4-2-01
9-11	12-18-00	13-9	5-15-95	16-37	4-2-01
9-12	12-18-00	13-10	5-15-95	16-38	4-2-01
9-13	12-18-00	Chapter 14		16-39	4-2-01
9-14	12-18-00	14-1	4-20-98	16-40	4-2-01
9-15	12-18-00	14-2	4-20-98	16-41	4-2-01
9-16	12-18-00	14-2.1	4-20-98	16-42	4-2-01
9-16.1	12-18-00	BLANK	4-20-98	16-43	4-2-01
9-16.2	12-18-00	14-3	5-15-95	16-44	4-2-01
9-16.3	12-18-00	14-4	5-15-95	Chapters 17 through 18	
BLANK	12-18-00	14-5	2-3-97	17-1	8-21-95
9-17	2-20-96	14-6	2-3-97	BLANK	8-21-95
9-18	2-20-96	14-7	5-15-95	Chapter 19	
9-19	2-20-96	14-8	5-15-95	19-1	2-22-00
9-20	2-20-96	14-9	5-15-95	19-2	2-22-00
Chapter 10		BLANK	5-15-95	19-3	2-22-00
10-1	7-17-00	Chapter 15		19-4	2-22-00
10-2	7-17-00	15-1	5-15-95	19-5	2-22-00
10-3	5-15-95	15-2	5-15-95	19-6	2-22-00
10-4	5-15-95	15-3	5-15-95	19-7	2-22-00
10-5	7-17-00	15-4	5-15-95	19-8	2-22-00
10-6	7-17-00	15-5	5-15-95	19-9	2-22-00
10-7	7-17-00	15-6	5-15-95	19-10	2-22-00
BLANK	7-17-00	15-7	5-15-95	19-11	2-22-00
Chapter 11		15-8	5-15-95	19-12	2-22-00
11-1	2-20-96	15-9	5-15-95	19-13	2-22-00
11-2	2-20-96	15-10	5-15-95	19-14	2-22-00
11-3	2-20-96	15-11	5-15-95	19-15	2-22-00
11-4	2-20-96	15-12	5-15-95	19-16	2-22-00
11-5	2-20-96	Chapter 15A		Chapter 19A	
11-6	2-20-96	15A-1	5-15-95	19A-1	5-15-95
11-7	5-20-96	15A-2	5-15-95	BLANK	5-15-95
11-8	5-20-96	Chapter 16		Chapter 20	
11-9	2-20-96	16-1	4-2-01	20-1	10-19-98
BLANK	2-20-96	16-2	4-2-01	20-2	10-19-98
Chapter 12		16-3	4-2-01	20-3	10-19-98
12-1	3-19-01	16-4	4-2-01	20-4	10-19-98
12-2	3-19-01	16-5	4-2-01	20-4.1	10-19-98
12-3	3-19-01	16-6	4-2-01	BLANK	10-19-98
12-4	3-19-01	16-7	4-2-01	20-5	5-18-98
12-5	3-19-01	16-8	4-2-01	20-6	5-18-98
12-6	3-19-01	16-9	4-2-01	20-7	5-18-98
12-6.1	3-19-01	16-10	4-2-01	20-8	5-18-98
12-6.2	3-19-01	16-11	4-2-01	20-9	10-19-98
12-6.3	3-19-01	16-12	4-2-01	20-10	10-19-98
BLANK	3-19-01	16-13	4-2-01	20-11	10-19-98
12-7	11-15-99	16-14	4-2-01	20-12	10-19-98
12-8	11-15-99	16-15	4-2-01	20-13	10-19-98
12-9	11-15-99	16-16	4-2-01	20-14	10-19-98
12-10	11-15-99	16-17	4-2-01	Chapter 21	
12-11	3-19-01	16-18	4-2-01	21-1	5-15-95
12-12	3-19-01	16-19	4-2-01	BLANK	5-15-95

Page Number	Supp. Date	Page Number	Supp. Date	Page Number	Supp. Date
Chapters 22 through 23		BLANK -----	4-7-97	BLANK -----	12-18-95
22-1 -----	8-21-00	Chapter 31		Chapter 41	
BLANK -----	8-21-00	31-1 -----	3-19-01	41-1 -----	5-20-96
Chapter 24		31-2 -----	3-19-01	BLANK -----	5-20-96
24-1 -----	8-21-00	31-3 -----	3-19-01	Chapter 42	
24-2 -----	8-21-00	BLANK -----	3-19-01	42-1 -----	4-19-99
24-3 -----	8-21-00	Chapter 32		42-2 -----	4-19-99
24-4 -----	8-21-00	32-1 -----	3-2-98	42-3 -----	4-19-99
24-5 -----	8-21-00	32-2 -----	3-2-98	BLANK -----	4-19-99
24-6 -----	8-21-00	32-2.1 -----	3-2-98	Chapter 43	
24-7 -----	8-21-00	BLANK -----	3-2-98	43-1 -----	5-18-98
24-8 -----	8-21-00	32-3 -----	1-6-97	43-2 -----	5-18-98
24-9 -----	8-21-00	32-4 -----	1-6-97	Index	
24-10 -----	8-21-00	32-5 -----	1-6-97	I-1 -----	5-21-01
24-11 -----	8-21-00	32-6 -----	1-6-97	I-2 -----	5-21-01
BLANK -----	8-21-00	32-7 -----	1-6-97	I-3 -----	5-21-01
Chapter 25		32-8 -----	1-6-97	I-4 -----	5-21-01
25-1 -----	3-6-00	32-9 -----	1-6-97	I-5 -----	5-21-01
25-2 -----	3-6-00	32-10 -----	1-6-97	I-6 -----	5-21-01
25-3 -----	3-6-00	32-11 -----	2-17-98	I-7 -----	5-21-01
25-4 -----	3-6-00	32-12 -----	2-17-98	I-8 -----	5-21-01
Chapter 26		32-12.1 -----	2-17-98	I-9 -----	5-21-01
26-1 -----	2-20-01	BLANK -----	2-17-98	I-10 -----	5-21-01
26-2 -----	2-20-01	32-13 -----	5-15-95	I-11 -----	5-21-01
26-3 -----	2-20-01	32-14 -----	5-15-95	I-12 -----	5-21-01
26-4 -----	2-20-01	32-15 -----	5-15-95	I-13 -----	5-21-01
Chapter 27		32-16 -----	5-15-95	I-14 -----	5-21-01
27-1 -----	8-2-99	32-17 -----	5-15-95	I-15 -----	5-21-01
27-2 -----	8-2-99	BLANK -----	5-15-95	I-16 -----	5-21-01
27-3 -----	8-2-99	Chapter 33		I-17 -----	5-21-01
27-4 -----	8-2-99	33-1 -----	5-15-95	I-18 -----	5-21-01
27-5 -----	8-2-99	BLANK -----	5-15-95	Definitions	
27-6 -----	8-2-99	Chapter 34		D-1 -----	4-16-01
27-7 -----	8-2-99	34-1 -----	8-19-96	D-2 -----	4-16-01
27-8 -----	8-2-99	34-2 -----	8-19-96	D-2.1 -----	4-16-01
27-9 -----	8-2-99	Chapters 35 through 38		BLANK -----	4-16-01
27-10 -----	8-2-99	35-1 -----	9-5-00	D-3 -----	4-2-01
27-11 -----	8-2-99	BLANK -----	9-5-00	D-4 -----	4-2-01
27-12 -----	8-2-99	Chapter 39		D-5 -----	4-2-01
27-13 -----	8-2-99	39-1 -----	9-5-00	D-6 -----	4-2-01
BLANK -----	8-2-99	BLANK -----	9-5-00	D-7 -----	4-2-01
Chapter 28		Chapter 40		BLANK -----	4-2-01
28-1 -----	1-16-01	40-1 -----	11-20-00	Tables	
BLANK -----	1-16-01	40-2 -----	11-20-00	T1-1 -----	5-21-01
Chapter 29		40-3 -----	12-18-95	BLANK -----	5-21-01
29-1 -----	1-16-01	40-4 -----	12-18-95	T2-1 -----	5-21-01
BLANK -----	1-16-01	40-5 -----	12-18-95	BLANK -----	5-21-01
Chapter 30		40-6 -----	12-18-95		
30-1 -----	4-7-97	40-7 -----	12-18-95		