

tax year 2016. This gives small businesses time to prepare for the electronic payment requirement.

Federal Standards Statement

A Federal standards analysis is not required because the adopted rule does not contain any requirements that exceed Federal law. The new rule reflects an administrative policy of the Division of Taxation that is not subject to any Federal regulatory requirements or standards.

Full text of the adopted new rule follows (additions to proposal indicated in boldface with asterisks ***thus***; deletions from proposal indicated in brackets with asterisks ***[thus]***):

SUBCHAPTER 11. RETURNS

18:7-11.19 Electronic filing and payment

(a) For tax years beginning on or after January 1, 2015, tax preparers who file corporation business tax returns must file corporation business tax returns and ***if such preparer is instructed by the taxpayer to*** make all payments of corporation business tax, including estimated payments, ***such preparer must make those payments*** electronically.

(b) For tax years beginning on or after January 1, 2016, taxpayers that are subject to the corporation business tax and submit their own returns ***[and payments]*** must file their corporation business tax returns ***[and make all payments of corporation business tax, including estimated payments,]*** electronically. ***Payments of corporation business tax liabilities, including estimated payments, must be made electronically whether remitted directly by the taxpayer or by the tax preparer as instructed by the taxpayer.***

(c) "Tax preparer" means as defined in N.J.S.A. 54:48-2.

(d) As a result of changes in technology, the Division will determine which electronic filing methods satisfy the requirements imposed in this section. The Division will provide notice as to the authorized electronic filing methods by publication on the Division's website and through other means as the Director may deem appropriate.

(a)

**DIVISION OF TAXATION
Uniform Transitional Utility Assessment
Adopted New Rules: N.J.A.C. 18:9**

Proposed: September 15, 2014, at 46 N.J.R. 1963(a).
Adopted: December 18, 2014, by Michael Bryan, Director, Division of Taxation.
Filed: December 18, 2014, as R.2015 d.016, **without change**.
Authority: N.J.S.A. 54:30A-122 and 54:50-1.
Effective Date: January 20, 2015.
Expiration Date: January 20, 2022.

Summary of Public Comment and Agency Response:
No comments were received.

Federal Standards Statement

The adopted new rules do not contain any requirement that exceeds those imposed by Federal law. The rules represent a policy of the Division of Taxation that is not subject to any Federal requirements or standards.

Full text of the adopted new rules follows:

CHAPTER 9.
UNIFORM TRANSITIONAL UTILITY ASSESSMENT

SUBCHAPTER 1. UNIFORM TRANSITIONAL UTILITY ASSESSMENT

18:9-1.1 Applicability of Uniform Transitional Utility Assessment

(a) Telephone companies that were subject to the provisions of P.L. 1940, c. 4, as of April 1, 1997, and gas and electric light, heat, and power corporations that were subject to the provisions of P.L. 1940, c. 5,

municipal or otherwise, prior to January 1, 1998, are subject to the Uniform Transitional Utility Assessment (UTUA) Act, N.J.S.A. 54:30A-114 et seq.

(b) Corporate or non-corporate legal successors or assigns to the entities in (a) above, whether through any reorganization, sale, bankruptcy, consolidation, merger, or other transaction or occurrence of any kind without limitation, also are subject to the UTUA. These successors and assigns are liable for the UTUA, whether or not a transfer of corporate stock or a sale of corporate assets is involved.

(c) In a situation involving the sale of corporate assets, the successor corporation is liable for the UTUA on the corporation business tax and sales and use tax related to such assets.

18:9-1.2 Filing of monthly reports, payments, and quarterly returns

(a) All gas and electric light, heat, and power corporations subject to the UTUA must, on or before the 20th day of the month following the first and second month of each quarterly filing period:

1. In a manner prescribed by the Director of the Division of Taxation, report its Sales and Use Tax - Energy liability for the month and the remaining balance of its available credit resulting from the payment made in accordance with N.J.S.A. 54:30A-116; and

2. Pay an amount equal to its Sales and Use Tax - Energy liability for the month, less any available credit resulting from the payment made in accordance with N.J.S.A. 54:30A-116.

(b) All gas and electric light, heat, and power corporations subject to the UTUA shall file a quarterly return (Form ST-50EN) with the Division of Taxation and remit any payment due on or before the 20th day of the month following the quarter covered by the return.

(b)

**DIVISION OF TAXATION
SALES AND USE TAX REVIEW COMMISSION
Sales and Use Tax Review Commission Rules
Adopted New Rules: N.J.A.C. 18:24A**

Proposed: May 5, 2014, at 46 N.J.R. 756(a).
Adopted: December 18, 2014, by the Sales and Use Tax Review Commission, El-Rhonda Williams Alston, Executive Secretary.
Filed: December 18, 2014, as R.2015 d.017, **without change**.
Authority: N.J.S.A. 54:32B-42.
Effective Date: January 20, 2015.
Expiration Date: January 20, 2022.

Summary of Public Comment and Agency Response:
No comments were received.

Federal Standards Statement

The expired rules adopted herein as new rules with amendments are derived from the requirements of N.J.S.A. 54:32B-37 through 43, and the Open Public Meetings Act, N.J.S.A. 10:4-6 through 21. No Federal requirements or standards are applicable to, or exceeded by, the rules.

Full text of the expired rules adopted herein as new rules may be found in the New Jersey Administrative Code at N.J.A.C. 18:24A.

Full text of the adopted amendments and new rule follows:

SUBCHAPTER 1. GENERAL PROVISIONS

18:24A-1.1 Purpose and objectives

The Sales and Use Tax Review Commission (the Commission), was established by P.L. 1999, c. 416, codified at N.J.S.A. 54:32B-37 through 54:32B-43, for the purpose of reviewing bills introduced in the Legislature, which would expand or reduce the base of the Sales and Use Tax Act, N.J.S.A. 54:32B-1 et seq. The Commission may analyze a bill's fiscal impact, make comments upon or recommendations concerning a bill, and suggest alternatives to the Legislature. By law, the Commission is in, but not part of, the Department of the Treasury.

18:24A-1.1A Definitions

The following words and terms, as used in this chapter, shall have the following meanings:

“Act” shall mean P.L. 1999, c. 416, N.J.S.A. 54:32B-37 through 54:32B-43.

“Commission” shall mean the Sales and Use Tax Review Commission.

SUBCHAPTER 2. ORGANIZATION AND OPERATION OF THE COMMISSION

18:24A-2.2 Meetings of the Commission

(a) Consistent with the requirements of the Senator Byron M. Baer Open Public Meetings Act, N.J.S.A. 10:4-6 through 21, the Chair of the Commission may establish a schedule of regular meetings for the calendar year, setting forth the date, time, and location of each meeting, no later than January 10 of such year, and shall make any such schedule available for inspection by the public. The schedule of regular meetings may be revised provided that the notice of such revision is given.

(b) Meetings may be called at any time by the Chair or by any three members of the Commission as the business of the Commission may require, in accordance with the Senator Byron M. Baer Open Public Meetings Act, N.J.S.A. 10:4-6 through 21.

(c) Emergency meetings may be called by the Chair at any time, in accordance with the Senator Byron M. Baer Open Public Meetings Act, N.J.S.A. 10:4-6 through 21.

(d) (No change.)

(e) Notice of any such meeting can be obtained from the following locations:

Recodify existing i.-iii. as 1.-3. (No change in text.)

18:24A-2.3 Quorum; votes; summary approval of prior recommendations

(a) (No change.)

(b) Members need not be physically present to attend and constitute a member of the quorum at a meeting, but may attend by way of telephone conference or other technology, whereby each member may be heard by others in attendance and whereby each member may hear the proceedings at the meeting.

(c) The Commission may summarily approve prior recommendations of identical, but differently-numbered, bills that were previously considered by the body, except:

1. When there is public comment on the bill;

2. Additional information impacting the bill is brought before the Commission by other Commission members or the New Jersey Division of Taxation; or

3. When a Commission member requests discussion of the bill.

(d) If a bill addressing the same or similar subject matter is not identical to a bill previously reviewed, the Commission must consider such bill and make its recommendation in accordance with the Act and this chapter.

SUBCHAPTER 3. INFORMATION AND FILINGS

18:24A-3.2 Oral comments

The Commission may hear oral comments on any bill being reviewed by the Commission only upon a written request made in advance of any meeting and in the sole discretion of the Chair of the Commission. At the beginning of a meeting, the Chair may place time restrictions on all persons approved to present oral comments on any bill to the Commission, and such other restrictions as deemed necessary for the orderly conduct of business with respect to the presentation of any oral comment.

18:24A-3.4 Inquiries and communications to the Commission

Inquiries or written comments with respect to any bill being reviewed by the Commission, and written requests for oral comments may be submitted to Executive Secretary, Sales and Use Tax Review Commission, c/o The Division of Taxation, 50 Barrack Street, PO Box 269, Trenton, New Jersey 08695-0269 or e-mail at nj_sutrc@treas.state.nj.us.

(a)

DIVISION OF TAXATION

Notice of Readoption

Historic Site Real Property Tax Exemptions under P.L. 2007, c. 157

Readoption: N.J.A.C. 18:41

Authority: N.J.S.A. 54:4-3.54b and 54:50-1.

Authorized By: Michael J. Bryan, Director, Division of Taxation.

Effective Date: December 18, 2014.

New Expiration Date: December 18, 2021.

Take notice that pursuant to N.J.S.A. 52:14B-5.1, the rules at N.J.A.C. 18:41 will expire on November 3, 2015. The rules in N.J.A.C. 18:41 address a statutory property tax exemption for non-profit organizations owning historic sites meeting certain requirements after July 1, 1999. The exemption comes with certain specific reporting requirements that the failure to comply with leads to the voiding of the exemption and subsequent liability for payment of property tax in years the historic site owner is in noncompliance with the law. The law imposes a requirement of significant public access to any historic site determined to be eligible for a historic site real property tax exemption, and also requires that the non-profit organization that owns the historic site must have a primary mission as an historical organization to research, preserve, and interpret history and architectural history. Of the over 35,000 properties designated as historic sites in New Jersey, only four property owners applied for real property historic site tax exempt status after July 1, 1999. The Division of Taxation has reviewed these rules and has determined that the rules should be readopted because they are necessary, reasonable, and proper for the purpose for which they were originally promulgated, that is, for property tax exemption for non-profit organizations owning historic sites meeting certain requirements after July 1, 1999. Therefore, pursuant to N.J.S.A. 52:14B-5.1.c(1) and N.J.A.C. 1:30-6.4(h), N.J.A.C. 18:41 is readopted without amendments and shall continue in effect for a seven-year period.

OTHER AGENCIES

(b)

NEW JERSEY ECONOMIC DEVELOPMENT AUTHORITY

Administrative Rules; Fees

Authority Assistance Programs; Economic Redevelopment and Growth Program; Urban Transit Hub Tax Credit Program; Business Employment Incentive Program; Business Retention and Relocation Assistance Grant Program; Tax Credit Certificate Transfer Program; and Grow New Jersey Assistance Program

Adopted Amendments: N.J.A.C. 19:30-6.1, 6.2, 6.3, and 6.4; and 19:31-4, 9.6, 10.12, 14.2, 14.14, 15.7, and 18

Adopted New Rules: N.J.A.C. 19:31-4.5, 4.9, 4.13, 18.17, and 18.18

Adopted Amendment: N.J.A.C. 19:31-18.13

Proposed: July 7, 2014, at 46 N.J.R. 1593(a).

Adopted: December 15, 2014, by the New Jersey Economic Development Authority, Michele Brown, Chief Executive Officer.

Filed: December 15, 2014, at R.2015 d.014, **with a non-substantial change** not requiring additional public notice and comments (see N.J.A.C. 1:30-6.3).

Authority: P.L. 2013, c. 161.