A copy of this notice has been mailed to the petitioner pursuant to N.J.A.C. 1:30-4.2.

STATE

(a)

NEW JERSEY MARTIN LUTHER KING, JR. COMMISSION (NJ MLK)

Notice of Availability of Funds for Fiscal Year 2027

Name of program: New Jersey Martin Luther King, Jr. Commission (NJ MLK), Fiscal Year 2027 Martin Luther King Jr. Day commemorative mini grant.

Purpose of funding: The New Jersey Martin Luther King, Jr. Commission will provide funding to support events and programs that highlight and commemorate Dr. King and the Civil Rights movement on or around the 2027 Martin Luther King, Jr. holiday. This funding is open to eligible organizations.

Objective: To support and amplify programs designed to educate the people of New Jersey about Martin Luther King, Jr. and the Civil Rights Movement. In honor of the 70th anniversary of the Little Rock Nine (www.nmaahc.si.edu/explore/stories/little-rock-nine), priority will be given to programs or events focusing on this pivotal event in Civil Rights history.

Eligibility requirements:

- Be incorporated in the State of New Jersey as a nonprofit corporation or a New Jersey-recognized foreign nonprofit corporation.
- Be tax exempt by determination of the Internal Revenue Service in accordance with Section 501(c)(3).
- Be in good standing with the Department of the Treasury, Business Service Center.
- Be registered with the New Jersey Division of Consumer Affairs, Charitable Registration, and Investigation Sections, if charitable organization receives annual gross contributions of $10,000 or more.

Ineligible Entities:

- Houses of Worship
- For Profits
- Foundations

- APPLICATION: The three-page application should address the following
  - Narrative: (two-page maximum)
  - Description of the program or event
  - Date of the program (all events must be completed by February 19, 2027)*
  - Location or venue
  - Lead organization
  - Point of contact information
  - Expected audience
  - Anticipated number of participants
  - Anticipated outcome(s)
  - List of partners-if applicable

- BUDGET: (one page). NOTE: No direct gifts or gift cards can be purchased with this grant. To receive funding, grantees must complete the Electronic Payment Authorization Instructions for Non-Procurement Vendors form available on the NJ MLK website https://www.state.nj.us/state/mlk.shtml.

To apply:

1. Register to apply online: https://forms.cloud.microsoft/g/a95Rbqi6uv.
2. Orientation by Zoom: Monday, September 8, 2026 at 1:00 P.M.- recording will be available.
3. Email the application using the subject line: MLK27 mini grant organization name and budget (use form on website) to MLKCommission@sos.nj.gov.
4. Application deadline: Friday, October 30, 2026, at 3:00 P.M.
5. The NJ MLK will review only applications submitted by registered entities (see item 1 above).

Decisions: All completed applications made by eligible applicants shall be evaluated on the published criteria by independent panels of reviewers who are experienced in the fields covered by this grant program.

Minimum/maximum awards: Funding based on the reach of the program; grants up to $1,000 for local programs; $2,500 for regional programs; and up to $5,000 for Statewide programs.

Grant period: December 1, 2026 through February 19, 2027.

Deadline by which completed applications must be submitted: Completed applications must be filed by email to MLKCommission@sos.nj.gov by 3:00 P.M. on October 26, 2026.

Date by which information on approval or disapproval of funding is available: All applicants who applied for funding will be notified by November 2026.

Final report deadline: March 12, 2027 by 5:00 P.M.

Funds must be spent by March 12, 2027.

Register to apply using the online form: https://forms.cloud.microsoft/g/a95Rbqi6uv.

Visit the NJ MLK website to see the questions on the registration form: https://www.nj.gov/state/mlk.shtml.

If you have additional questions, you may email the NJ MLK office at MLKCommission@sos.nj.gov.

TRANSPORTATION

(b)

MOTOR VEHICLE COMMISSION

Notice of Action on Petition for Rulemaking Electric Bicycle Registration and Sales and Use Tax Collection

Petitioner: Ben Vitale.

Take notice that on July 24, 2026, Ben Vitale (petitioner) submitted a petition for rulemaking (petition) to the New Jersey Motor Vehicle Commission ("Commission" or "MVC"). The petitioner requested that the Commission undertake rulemaking and/or amendments to its procedures, forms, and software, setting forth the process by which sales and use tax may be required or collected, as a condition of low-speed electric bicycle and motorized bicycle registration, when an applicant relies on the Ownership Affidavit section of Form BA-49EB and does not present documentation showing that sales and use tax was paid at the time of purchase.

On September 8, 2026, the Commission published a notice of receipt of petition for rulemaking in the New Jersey Register at 58 N.J.R. 2140(b).

Take further notice that the Commission's Acting Chief Administrator certifies that the petition was duly considered pursuant to law and, upon due deliberation, has determined that the requested rulemaking and/or amendments are denied.

The petitioner asserts that tax-collection protocols developed for motor vehicles are improperly being applied to the registration of low-speed electric bicycles and motorized bicycles. However, the Commission collects sales and use tax as authorized by the Division of Taxation, which has exclusive jurisdiction as to the assessment, collection, and refund of any tax pursuant to the Sales and Use Tax Act, N.J.S.A. 54:32B-1 through 55. See, for example, *Kawa v. Wakefern Food Corp. Shoprite Supermarkets, Inc.,* 24 *N.J. Tax* 39 (2008). Therefore, MVC does not have rulemaking authority regarding the applicability of the Sales and Use Tax Act to electric bicycles.

Moreover, the petitioner requests that, if such collection is authorized, the Commission identify and publish the supporting statutory authority and adopt rules or guidance implementing that authority. The petitioner further proposes that if such collection is not authorized, that the Commission "amend its procedures, forms, and software accordingly."

The Commission exercises rulemaking authority pursuant to N.J.S.A. 39:2-3, and the Administrative Procedure Act, N.J.S.A. 52:14B-1 et seq. The Commission is presently engaged in regulatory development necessary to implement the statutory requirements established at N.J.S.A. 39:4-14.3 et seq. As part of this ongoing process, the Commission will review its rules and amend the existing rules, as appropriate, to ensure compliance with applicable law. However, matters such as internal procedures, software updates, and agency forms that are administrative in nature may not fall within the scope of formal rulemaking pursuant to the Administrative Procedure Act.

A copy of this public notice has been mailed to petitioner.