

17:40-2.3 Functions of the County Alliance Steering Subcommittee  
 (a) The functions of the County Alliance Steering Subcommittee shall include:  
 1.-6. (No change.)  
 7. Development of a County Alliance Plan incorporating the Municipal Alliance [Committee Requests for Proposals] **Strategic Plans** for submission by October of each year to the Governor’s Council on Alcoholism and Drug Abuse.  
 (b) (No change.)

SUBCHAPTER 3. FUNDING FOR ALLIANCE PROGRAMS

17:40-3.1 Overview of the funding process  
 (a) (No change.)  
 (b) DEDR funds may be released by the Governor’s Council on Alcoholism and Drug Abuse to counties, contingent upon submission and approval of a County Annual Alliance Plan. Following the establishment of a Municipal Alliance Committee, a municipality may apply for these funds through the [Request for Proposal (RFP)] **Municipal Alliance Strategic Plan** process initiated annually through the County Local Advisory Committee on Alcoholism and Drug Abuse/Alliance Steering Subcommittee. Funds will be released to municipalities only upon approval of the proposal by the Council.  
 (c) (No change)

17:40-3.2 [Request for Proposal] **Municipal Alliance Strategic Plan application** contents  
 (a) The [RFP] **Municipal Alliance Strategic Plan** application form shall be developed annually by the Council and shall include the following:  
 [1. Program Description and Guidelines:  
 i. Background and purpose;  
 ii. Current prevention model approved for use by the Governor’s Council on Alcoholism and Drug Abuse and the New Jersey Division of Addiction Services;  
 iii. Allowable use of funds;  
 iv. Suggested program models; and  
 v. Criteria for selection.  
 2. Application for Funding:  
 i. Applicant description;  
 ii. Statement of assurances;  
 iii. Statement of need;  
 iv. Program description;  
 v. Goals and objectives;  
 vi. Activity plan (applicant cites activities, dates of completion);  
 vii. List of participating/affiliated agencies;  
 viii. Evaluation (applicant cites method and manner);  
 ix. Budget; and  
 x. Matching funds.]

**1. The Strategic Plan for Funding Municipal Alliances shall include:**  
**i. A statement of assurances;**  
**ii. Fiscal requirements;**  
**iii. Alliance vision and mission statements;**  
**iv. The Alliance Committee membership list;**  
**v. The Alliance logic model;**  
**vi. The Alliance Committee capacity assessment;**  
**vii. The Alliance Coordination Plan;**  
**viii. Alliance Action Plan;**  
**ix. The Alliance budget; and**  
**x. A sample municipal resolution.**

17:40-3.3 [Request for Proposal] **Municipal Alliance Strategic Plan application** process  
 (a) The Council shall develop the [RFPs] **Municipal Alliance Strategic Plan application** and distribute it to the LACADA Alliance Steering Subcommittee each year.  
 (b) The LACADA Alliance Steering Subcommittee shall distribute the [RFP] **Municipal Alliance Strategic Plan** forms to the Municipal Alliance Subcommittees.

(c) The LACADA Alliance Steering Subcommittee, in conjunction with the Alliance Coordinator, shall provide technical assistance and monitoring to the Municipal Alliance Subcommittees in the completion of the [RFP] **Municipal Alliance Strategic Plan** forms.  
 (d) In order to be considered for approval, the Municipal Alliance Committee must complete and return the [RFP form] **Municipal Alliance Strategic Plan** to the LACADA Alliance Steering Subcommittee.  
 (e) The LACADA Alliance Steering Subcommittee, in conjunction with the Alliance Coordinator, shall review the [RFPs] **Municipal Alliance Strategic Plan application** submitted by Municipal Alliance Committees for compliance with the requirements of the [RFP] **Municipal Alliance Strategic Plan** process, this chapter, and the governing law (N.J.S.A. 26:2BB-1 et seq.). The LACADA Alliance Steering Committee, in conjunction with the Alliance Coordinator, shall then develop a county plan incorporating the Municipal Alliance [Committees’ RFPs] **Strategic Plan** for submission to the Governor’s Council on Alcoholism and Drug Abuse.  
 (f) Upon receipt of the LACADA Alliance Steering Subcommittee’s plan, it and the [RFPs] **Municipal Alliance Strategic Plan** contained therein shall be reviewed by the Governor’s Council and its staff. Additional information may be requested by the Council from the LACADA Alliance Steering Subcommittee or the Municipal Alliance Committee as needed.

(g) The Governor’s Council will develop a formula for funding for the purpose of granting funds appropriated to the LACADA Alliance Coordinator and the Municipal Alliance Committees. The formula shall be adopted by the Council at a public meeting and shall thereafter be promulgated as a separate rule. When issuing a new [RFP] **Municipal Alliance Strategic Plan** for the start of a new planning cycle, the Council will review and update the data used in the funding formula and thereafter revise allocations accordingly.  
 (h) To the extent the Legislature makes appropriation therefor, DEDR funds shall be granted by the Council, upon the recommendation of its Executive Director, to the LACADA Alliance Coordinator for the purpose of training and coordination and to Municipal Alliance Committees and member municipalities within the county which successfully complete the [RFP] **Municipal Alliance Strategic Plan** and have it approved by the Council.  
 (i) (No change.)  
 (j) The county agency or individual designated by the governing body of each county pursuant to N.J.S.A. 26:2B-33 is authorized to receive from the Governor’s Council moneys made available under the [RFP] **Municipal Alliance Strategic Plan** process. The designated county agency shall establish a separate fund for the receipt and disbursement of these moneys and such disbursement shall be made as directed by the Council for approved grants only.

TREASURY — TAXATION

(a)

**DIVISION OF TAXATION**  
**Corporation Business Tax**  
**Returns**  
**Electronic Filing and Payment**  
**Proposed New Rule: N.J.A.C. 18:7-11.19**

Authorized By: Michael Bryan, Director, Division of Taxation.  
 Authority: N.J.S.A. 54:10A-15.10, 54:49-3.1, 54:49-4, and 54:50-1.  
 Calendar Reference: See Summary below for explanation of exception to calendar requirement.  
 Proposal Number: PRN 2014-117.

Submit written comments by September 5, 2014, to:  
 Mitchell Smith  
 Administrative Practice Officer  
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 PO Box 269

50 Barrack Street  
 Trenton, NJ 08695-0269  
 E-mail: [Tax\\_rulemakingcomments@treas.state.nj.us](mailto:Tax_rulemakingcomments@treas.state.nj.us)

The agency proposal follows:

#### Summary

The Division is proposing a new rule to require taxpayers and tax preparers to file corporation business tax returns electronically. The rule also requires all payments made under the Corporation Business Tax Act, including estimates, to be made electronically. Specifically, proposed new N.J.A.C. 18:7-11.19(a) requires that, 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 make payments of corporation business tax, including estimated payments, electronically. Proposed new N.J.A.C. 18:7-11.19(b) mandates that for tax years beginning on or after January 1, 2016, taxpayers that are subject to the corporation business tax and submit their own tax returns and payments must also must file corporation business tax returns and make corporation business tax payments, including estimated payments, electronically. Proposed new N.J.A.C. 18:7-11.19(c) defines “tax preparer” in accordance with N.J.S.A. 54:48-2. Finally, proposed new N.J.A.C. 18:7-11.19(d) provides that the Division will determine and provide notice about which electronic filing methods satisfy the requirements imposed in this section.

Because the Division has provided a 60-day comment period on this notice of proposal, this notice is excepted from the rulemaking calendar requirement pursuant to N.J.A.C. 1:30-3.3(a)5.

#### Social Impact

Proposed new N.J.A.C. 18:7-11.19 addresses the use of electronic filing and payment for taxpayers and tax preparers. The Division is proposing this rule pursuant to N.J.S.A. 54:49-3.1.b, which authorizes the Director of the Division of Taxation to prescribe electronic filing and payment methods by rule.

The Division previously enacted N.J.A.C. 18:7-17.10 imposing electronic filing and payment requirements on partnerships for filing of corporation business tax returns and making corporation business tax payments. The proposed rule extends those requirements to corporations.

The Division anticipates that the electronic filing and payment requirements will improve compliance rates through systematic features that ensure timeliness, accuracy, reliability, availability, and convenience.

#### Economic Impact

The proposed rule mandates that, for tax years beginning on or after January 1, 2015, tax preparers use electronic means for the submission of corporation business tax returns and payments. The proposed rule requires that all corporation business tax returns and payments due on or after January 1, 2016, be made electronically. Consequently, tax preparers and software companies may have to make changes to their systems. The Division anticipates that any additional expense incurred will have a nominal economic impact on the accounting industry. The Division anticipates that the mandate should reduce costs for taxpayers, tax preparers, and the State because electronically filed returns cost less to prepare, less to process, and usually contain fewer errors.

#### Federal Standards Statement

The proposed 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 requirement or standards.

#### Jobs Impact

The Division does not anticipate that any jobs will be generated or lost as a result of the proposed new rule.

#### Agriculture Industry Impact

The proposed new rule will have no impact on the agriculture industry.

#### Regulatory Flexibility Analysis

The Division of Taxation, consistent with its mission, reviews its rule proposals with a view to minimize the impact of its rules on small businesses to the extent possible.

Proposed new N.J.A.C. 18:7-11.19, regarding electronic filing and payment, applies to corporations subject to the New Jersey Corporation Business Tax Act and tax preparers that prepare or file such returns. It also applies to all payments of corporation business tax. These corporations and tax preparers could be businesses of any size, including small businesses, as the term is defined by the Regulatory Flexibility Act, N.J.S.A. 52:14B-16 et seq.

The Division anticipates that the mandate requiring tax preparers to file electronically will affect the majority of those accounting firms or tax preparer services that file New Jersey corporation business tax returns. While implementation of the proposed new rule may initially result in additional expense to the tax preparer industry by requiring them to purchase updated software, the Division anticipates that such cost will ultimately be reduced by increased productivity and the reduction of paper filing volume.

The proposed new rule regarding electronic filing does not require the hiring of professional services. Tax preparers and corporations may wish to obtain the assistance of software companies with expertise in tax preparation and filing. Additionally, the electronic filing and payment of corporation business tax is likely to be less burdensome than filing on paper and paying by check.

#### Housing Affordability Impact Analysis

The proposed new rule will not result in a change in the average costs associated with housing. The proposed new rule has no impact on any aspect of housing because it deals with the electronic filing and payment of New Jersey corporation business tax.

#### Smart Growth Development Impact Analysis

The proposed new rule will not result in a change in the housing production within Planning Areas 1 or 2, or within designated centers, under the State Development and Redevelopment Plan. The basis for this finding is that the proposed new rule does not concern housing production, either within Planning Area 1 or 2, or within designated centers, or anywhere in the State of New Jersey. The proposed new rule deals with the electronic filing and payment of New Jersey corporation business tax.

**Full text** of the proposed new rule follows (additions indicated in boldface **thus**; deletion indicated in brackets [thus]):

#### SUBCHAPTER 11. RETURNS

18:7-11.19 [(Reserved)] **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 make all payments of corporation business tax, including estimated 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.**

(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.**