



**OFFICE OF ADMINISTRATIVE LAW  
CERTIFICATE OF PROPOSAL,  
ADOPTION AND PROMULGATION**

**TO: El-Rhonda Williams Alston  
Sales and Use Tax Review  
Commission**

<b>I. PROPOSED RULE</b> (Completed by OAL)	(a) Proposal Number: <b>PRN 2014-052</b>	(b) Subject of Proposal <b>Sales and Use Tax Review Commission Rules</b>
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(c) Proposing Agency <b>Division of Taxation Sales and Use Tax Review Commission</b>	(d) Legislative Receipt <b>3/27/2014</b>	(e) Calendar Reference <b>Exception</b>	(f) Proposal Notice Citation <b>46 N. J.R. 756(a)</b>
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(g) Type of Rule 1. <input checked="" type="checkbox"/> New Rule 2. <input type="checkbox"/> Amendment 3. <input type="checkbox"/> Repeal 4. <input type="checkbox"/> Readoption 5. <input type="checkbox"/> Concurrent Proposal	(h) Code Citation N.J.A.C. <b>18:24A</b>	(j) This is to certify that the notice of proposed rule was filed and published in the New Jersey Register pursuant to N.J.S.A. 52:14B-3(4) and 4(a)(1).  <i>Mark J. Stanton</i> <b>5/5/2014</b> _____ Manager, Div. of Admin. Rules Date	
	(i) Publication Date <b>5/5/2014</b>		

**II. RULEMAKING RECORD AND ADOPTION OF PROPOSED RULE** (To be completed by proposing Agency)

(a) Public Notice for Proposal 1. <input checked="" type="checkbox"/> New Jersey Register 2. <input checked="" type="checkbox"/> State House News Media 3. <input checked="" type="checkbox"/> Agency Website 4. <input checked="" type="checkbox"/> Other Secondary Notice  (Specify) <b>Distribution</b>	(b) Public Comment Permitted 1. <input checked="" type="checkbox"/> Written Statement 2. <input type="checkbox"/> Phone Conversation 3. <input type="checkbox"/> Public Hearing 4. <input type="checkbox"/> Personal Interview 5. <input type="checkbox"/> Conference 6. <input type="checkbox"/> Other (Specify)	(c) Special procedure initiated pursuant to the APA or otherwise required by law 1. <input type="checkbox"/> Pre-Proposal for a Rule 2. <input type="checkbox"/> Petition for a Rule 3. <input type="checkbox"/> Public Hearing <input type="checkbox"/> i. Pursuant to N.J.S.A. 52:14B-4(a)(3) <input type="checkbox"/> ii. Mandatory <input type="checkbox"/> iii. Discretionary 4. <input type="checkbox"/> Submission to Advisory Board <input type="checkbox"/> i. Mandated by:
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(d) Public Hearing (where applicable) 1. Date(s) 2. Place(s) 3. No. persons testified	(e) Record of Public Comment 1. <input type="checkbox"/> File of Written Statement 2. <input type="checkbox"/> Transcript of Public Hearing 3. <input type="checkbox"/> Public Hearing Officer's Report 4. <input type="checkbox"/> List of Individuals or Associations 5. <input type="checkbox"/> Minutes of Conference or Other Meeting, or Discussion Summary 6. <input type="checkbox"/> Number of Persons who Commented  7. <input checked="" type="checkbox"/> No Comments Received  Include List of Commenters and Summary of Public Comments Received and Agency Responses in Adoption Notice	(f) Variance between Proposal and Adoption 1. <input checked="" type="checkbox"/> No Change 2. <input type="checkbox"/> With Changes Not in Violation of N.J.A.C. 1:30-6.3  Include Explanation of, and Reasons for, Changes in Adoption Notice	(g) Operative Date 1. <input checked="" type="checkbox"/> Upon Promulgation (Date of Publication) 2. <input type="checkbox"/> After Promulgation (specify cite(s) and date(s)) 3. <input type="checkbox"/> Upon Filing (for Emergency and Readopted rules, if filed timely)
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(h) Expiration Date 1. <input checked="" type="checkbox"/> <b>1/20/2022</b> <input checked="" type="checkbox"/> i. Established by this Rule <input type="checkbox"/> ii. Already Established as Part of N.J.A.C. 2. <input type="checkbox"/> Exempt, under	(i) Type of Adoption 1. <input checked="" type="checkbox"/> Ordinary Rule 2. <input type="checkbox"/> Emergency Rule 3. <input type="checkbox"/> Special Rule 4. <input type="checkbox"/> Organizational Rule 5. <input type="checkbox"/> Federally Required Rule 6. <input type="checkbox"/> N.J.S.A. 52:14B-5.1a/E.O. 66 Readoption 7. <input type="checkbox"/> Readoption of Emergency or Special Rule  Attach Statement of Imminent Peril and Expiration Date for any Emergency Rule	(j) OAL Log  <b>R. 2015 d. 017</b>  Date Received: <b>12/18/2014</b>  Date Filed: <b>12/23/2014</b>
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(k) Adoption. Pursuant to the authority of N.J.S.A. **54:50-1** and in accordance with the New Jersey APA and any applicable provisions of State or Federal statutes or regulations, the (Agency) **Sales and Use Tax Review Commission** hereby adopts this proposal and certifies that the rulemaking record contained in and attached to this Certificate complies with N.J.A.C. 1:30-5.6.

ORDERED this <b>18</b> day of <b>December</b> , 2014  <b>Commission</b>	<i>El-Rhonda Williams Alston</i> <b>Sales and Use Tax Review</b>  Signature and Title of Adopting Officer
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**III. PROMULGATION** (Completed by OAL)

(a) Code Citation: N.J.A.C. <b>18:24A</b>	(b) Document Number: <b>R. 2015 d. 017</b>
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(c) Adoption Notice Citation <b>47 N.J.R. 276(b)</b>	(d) Publication Date <b>1/20/2015</b>
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(e) This is to certify that the adopted rule was filed and promulgated pursuant to N.J.S.A. 52:14B-1 et seq.

<i>Mark J. Stanton</i> Manager, Div. of Administrative Rules	<b>1/20/2015</b> Date
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