

Summary

The proposed amendments at N.J.A.C. 12:235-1.6 would, pursuant to N.J.S.A. 34:15-12, establish the 2025 maximum workers' compensation benefit rates for temporary disability, permanent total disability, permanent partial disability, and dependency pursuant to the Workers' Compensation Law. The maximum benefit rate is set by statute at 75 percent of the average weekly wages earned by all employees covered by the unemployment compensation law (N.J.S.A. 34:15-12(a)).

As a 60-day comment period has been provided in 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

The proposed amendments would ensure that payments to workers' compensation recipients entitled to maximum benefits will increase in line with the upward trend of wages in the State's economy, thus preserving the real purchasing power of their benefits.

Economic Impact

The proposed amendments would increase from \$1,131 to \$1,159, the weekly benefit rate received by individuals eligible for the maximum weekly benefit rate for temporary disability, permanent total disability, permanent partial disability and dependency pursuant to the Workers' Compensation Law. The 2025 maximum benefit rate represents a 2.5 percent increase in the current maximum benefit rate.

Federal Standards Statement

The proposed amendments do not include any standards or requirements that exceed standards or requirements imposed by Federal law. The amendments adjust the maximum weekly workers' compensation benefit rate and is governed entirely by State law; specifically, the New Jersey Workers' Compensation Act, N.J.S.A. 34:15-1 et seq. As a result, an explanation or analysis of the proposed amendments pursuant to N.J.S.A. 52:14B-23 or N.J.A.C. 1:30-5.1 is not required.

Jobs Impact

The proposed amendments would have no impact on jobs in New Jersey. The Department of Labor and Workforce Development (Department) does not anticipate an increase or decrease in jobs as a result of these amendments.

Agriculture Industry Impact

The proposed amendments would have no impact on the agriculture industry.

Regulatory Flexibility Statement

The proposed amendments would not impose any reporting, recordkeeping, or compliance requirements on small businesses as that term is defined in the Regulatory Flexibility Act, N.J.S.A. 52:14B-16 et seq. The proposed amendments increase benefit rates to individuals. Thus, a regulatory flexibility analysis is not required.

Housing Affordability Impact Analysis

The proposed amendments would not evoke a change in the average costs associated with housing, nor on the affordability of housing in the State. The basis for this finding is that the proposed amendments pertain to the statutorily mandated annual adjustment to the maximum workers' compensation benefit rates and do not pertain to housing.

Smart Growth Development Impact Analysis

The proposed amendments would not evoke a change in housing production within Planning Areas 1 or 2, or within designated centers, pursuant to the State Development and Redevelopment Plan. The basis for this finding is that the proposed amendments pertain to the statutorily mandated annual adjustment to the maximum workers' compensation benefit rates and do not pertain to housing production, either within Planning Areas 1 or 2, or within designated centers.

Racial and Ethnic Community Criminal Justice and Public Safety Impact

The Commissioner of the Department has evaluated this rulemaking and has determined that it will not have an impact on pretrial detention,

sentencing, probation, or parole policies concerning adults and juveniles in the State. Accordingly, no further analysis is required.

Full text of the proposal follows (additions indicated in boldface **thus**; deletions indicated in brackets [thus]):

SUBCHAPTER 1. GENERAL PROVISIONS

12:235-1.6 Maximum workers' compensation benefit rates

(a) In accordance with the provisions at N.J.S.A. 34:15-[12(a)]**12.a**, the maximum workers' compensation benefit rate for temporary disability, permanent total disability, permanent partial disability, and dependency is hereby promulgated as being [\$1,131] **\$1,159** per week.

(b) The maximum compensation shall be effective as to injuries occurring in the calendar year [2024] **2025**.

TREASURY—TAXATION

(a)

DIVISION OF TAXATION

Motor Fuel Tax

Proposed Readoption with Amendments: N.J.A.C. 18:18

Authorized By: Marita R. Sciarrotta, Acting Director, Division of Taxation.

Authority: N.J.S.A. 56:7-31.

Calendar Reference: See Summary below for explanation of exception to calendar requirement.

Proposal Number: PRN 2024-101.

Submit written comments by November 2, 2024, to:
 Mary Richmond-Michael
 Administrative Practice Officer
 Division of Taxation
 3 John Fitch Way
 PO Box 240-8th Floor
 Trenton, NJ 08695-0240
 Email: Tax.RuleMakingComments@treas.nj.gov

The agency proposal follows:

Summary

Pursuant to N.J.S.A. 52:14B-5.1, N.J.A.C. 18:18 was scheduled to expire on July 26, 2024. As the Division of Taxation (Division) submitted this notice of proposal to the Office of Administrative Law prior to that date, the expiration date was extended 180 days to January 22, 2025, pursuant to N.J.S.A. 52:14B-5.1.c(2). The Division has reviewed these rules and has determined that, as amended and supplemented, as set forth and summarized below, they are necessary, reasonable, and proper for the purpose for which they were originally promulgated. The Division proposes to readopt these rules with amendments for clarity.

N.J.A.C. 18:18 is summarized as follows:

Subchapter 1, Definitions, supplies definitions of particular words and phrases used in the chapter.

Subchapter 2, Licensing, provides for licenses, bonding of licensees, and the administrative appeal process for when a license application is denied.

Subchapter 3, Supplier's License, Bonds Required, and Records, identifies the activities that are covered by the supplier's license, bonding, and recordkeeping requirements.

Subchapter 4, Retail Dealers and Transport Licenses, provides that sales must be made from a fixed place of business directly into the fuel tank of a vehicle or motor boat and recordkeeping and invoice requirements.

Subchapter 5 is reserved for future use.

Subchapter 6, Corporations, identifies licensees that have a duty to perform the actions, provides that a corporation formed to evade the law can be denied a license, and states that previous violations preclude a corporation from obtaining a license.

Subchapter 7, Imposition of Tax and Tax Reporting, provides for monthly tax reporting, payments, and penalties, the electronic filing of motor fuel taxes, how to report fractions of a gallon, for reporting gallons based on invoices, that losses must be reported and explained in detail, and the information required on invoices.

Subchapter 8, Fuel Carriers, provides for fuel carrier reporting, recordkeeping, and registration requirements along with a provision for delivery tickets, a fuel tank importation fuel limit, vessel and vehicle carrier and water carrier reporting requirements, and provides for the suspension of a license.

Subchapter 9 is reserved for future use.

Subchapter 10, Tax Paid in Error-Refund and Appeals, provides for a refund of erroneous payments within four years and appeals to Tax Court.

Subchapter 11, Collection of Taxes, provides for suits by the Attorney General for taxes and penalties, docketed debts, and release of liens upon payment.

Subchapter 12, Offenses, Fines and Penalties, identifies the penalties for failure to procure licenses, to keep records or permit inspection, to register conveyance, to have shipping papers or delivery tickets, to keep records on refund claims, and a prohibition against false refund claims and obtaining untaxed fuel illegally from government entities.

Subchapter 13, Procedure for Collection of Fines and Penalties, identifies how the Division will collect civil fines and penalties including suits by the Director and by enforcing judgments.

Subchapters 14 and 15 are reserved for future use.

N.J.A.C. 18:18-1.1 is amended to delete definitions for “distributor,” “export,” “fuels,” and “gasoline” because those terms are defined sufficiently by statute. N.J.A.C. 18:18-1.1 is also amended to clarify the definition of “blender” so that splash blending is accurately described. N.J.A.C. 18:18-1.1 is also amended to remove a non-substantive historical note from the definition of “common carrier” because the reference is to a 1957 rule that is no longer in existence and to make a grammatical change to the definition of “sale.” A new definition for “splash blending” is added to N.J.A.C. 18:18-1.1.

Proposed new N.J.A.C. 18:18-3.1(d) clarifies that licensed suppliers are authorized by such license to act as Aviation Fuel Dealers.

Proposed new N.J.A.C. 18:18-3.3(d) through (k) clarify which activities are permissible and impermissible pursuant to the distributor license and the activities that require a designation on the distributor’s license to be authorized, with examples.

N.J.A.C. 18:18-3.14(a) is proposed for amendment to make grammatical changes and to clarify that every supplier, distributor, terminal operator, and retail dealer is required to take a physical inventory of fuel every calendar month and keep records of such inventory for a four-year period.

Proposed new N.J.A.C. 18:18-3.14(b) states that failure to comply with the requirements of this section is grounds for revocation or suspension of the retail dealer’s license.

N.J.A.C. 18:18-4.2(b)2 is proposed for amendment to clarify that a retail dealer is required to preserve records of sales for a period of four years and to be open for inspection by Division staff.

Proposed new N.J.A.C. 18:18-4.2(c) states that a failure to comply with the requirements of this section is grounds for revocation or suspension of the retail dealer’s license.

Proposed new N.J.A.C. 18:18-7.6(c) clarifies that the tax is measured by “invoiced gallons” of motor and aviation fuel removed other than by bulk transfer on the original manifest or bill of lading.

Proposed new N.J.A.C. 18:18-7.7(e) through (i) clarify recordkeeping requirements, audit procedures, and provide examples.

N.J.A.C. 18:18-8.2(b) is proposed for amendment to clarify that the monthly report must include all information requested on the Division’s forms.

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

Social Impact

The rules proposed for readoption with amendments will continue to provide taxpayers and their advisers with guidance in complying with the Motor Fuel Tax Act and will also continue the orderly administration and

collection of the tax. The rules proposed for readoption with amendments will also provide taxpayers with an interpretation of specific provisions of the Motor Fuel Tax Act and accurately reflect the Division’s current policy. These rules proposed for readoption with amendments are guidelines to assist taxpayers and licensees in their preparation of various tax returns and records pursuant to the Act. The readoption of these rules with amendments will continue to provide taxpayers and those required to report pursuant to the Act with guidance in fulfilling their statutory obligations.

Economic Impact

The rules proposed for readoption with amendments are expected to have no adverse economic impact on motor fuel vendors or purchasers. The costs of compliance vary with each taxpayer and are based upon choices made by the taxpayer regarding the management of the taxpayer’s specific business. The rules proposed for readoption with amendments will provide for accurate filing of motor fuel tax returns, maintenance of tax-related reports and records by licensees, and for payment of the applicable tax. It will assist in providing for the anticipated revenue for State budgetary purposes and additionally provide mechanisms for refunds of tax in appropriate situations.

Jobs Impact

The rules proposed for readoption with amendments are not expected to have an impact on the creation or loss of jobs in the State. The rules proposed for readoption with amendments only affect the administration of the motor fuel tax, and no substantive changes in policy have been proposed.

Federal Standards Statement

A Federal standards analysis is not required because the rulemaking authority is granted by the operative provisions of the Motor Fuel Tax Act, N.J.S.A. 54:39-101 through 150, and is not subject to any Federal requirements or standards.

Agriculture Industry Impact

The rules proposed for readoption with amendments are not anticipated to have any impact upon the agricultural industry because the rules deal with the motor fuel tax.

Regulatory Flexibility Statement

The rules proposed for readoption with amendments apply to all taxpayers subject to the Motor Fuel Tax Act, including some that may be “small businesses” within the meaning of the New Jersey Regulatory Flexibility Act, N.J.S.A. 52:14B-16 et seq. The rules proposed for readoption with amendments govern the administration of the Motor Fuel Tax Act, which imposes a tax on motor fuel. The Division anticipates that the rules proposed for readoption with amendments will not increase small businesses’ capital costs or their need for certain professional services. There are no exemptions from, or differentiation in, the requirements for large or small businesses, since to do so would not be in compliance with the applicable statutes.

Every person subject to the Act is required to keep receiving records, accounts payable and receivable ledgers, and sales records. These records are to be complete and accurate records of all the information required in this chapter regarding all transactions in motor fuel (cash or charge), and of all transactions in warehouse receipts in New Jersey.

The rules proposed for readoption with amendments and new rules clarify the reporting, recordkeeping, and/or compliance requirements already required by the Division of Taxation. Taxpayers will not require the services of professional advisors to comply with the rules, however taxpayers may want to consult with professional advisors to determine if the rules proposed for readoption with amendments apply to their situation.

Housing Affordability Impact Analysis

The rules proposed for readoption with amendments will not result in a change in the average cost associated with housing and would have no impact on any aspect of housing because the rules proposed for readoption with amendments concern the New Jersey motor fuel tax.

Smart Growth Development Impact Analysis

The rules proposed for readoption with amendments will not result in a change in the housing production within Planning Areas 1 or 2, or within designated centers, pursuant to the State Development and Redevelopment Plan. This is because the rules proposed for readoption with amendments have nothing to do with housing production, either within Planning Areas 1 or 2, within designated centers, or anywhere in the State of New Jersey since the rules proposed for readoption with amendments concern the New Jersey motor fuel tax.

Racial and Ethnic Community Criminal Justice and Public Safety Impact

The Division has evaluated this rulemaking and determined that it will not have an impact on pretrial detention, sentencing, probation, or parole policies concerning adults and juveniles in the State. Accordingly, no further analysis is required.

Full text of the rules proposed for readoption may be found in the New Jersey Administrative Code at N.J.A.C. 18:18.

Full text of the proposed amendments follows (additions indicated in boldface **thus**; deletions indicated in brackets [thus]):

SUBCHAPTER 1. DEFINITIONS

18:18-1.1 Words and phrases defined

The following words and terms, when used in this chapter, shall have the following meanings, unless the context clearly indicates otherwise:

“Blender” means and includes any person that produces blended fuel outside the terminal transfer system. As used in this definition, the term “terminal transfer system” means and consists of refineries, pipelines, vessels, and qualified terminals. Motor fuel in any supply tank or any tank car, tanker, or other equipment suitable for ground transportation is not considered to be within the terminal transfer system. A person that engages in “splash blending” **involving only taxed liquids or *de minimis* untaxed liquids** is not considered to be a blender within the meaning of this rule **and N.J.S.A. 54:39-102.**

Example: S heating oil company drives its tank truck to a terminal in Linden. The truck contains No. 2 heating oil. At the terminal a quantity of kerosene is added to the load. The truck drives away, and as it travels over bumps in the road, the two products mix in the tank. . Based on this activity the heating oil company does not qualify as a blender within the meaning of the term.

“Common Carrier” means any person engaged in or employed in the business of carrying fuel for others for hire. [(Historical Note: Formerly Reg. M.F.-10 filed 4/30/57.)]

[“Distributor” means and includes every person who acquires motor fuel from a supplier, permissive supplier, or from another distributor for subsequent sale.

“Export” means the sending or carrying by any person of fuel out of New Jersey to another state or foreign country in the way of commerce. (Historical Note: Formerly Reg. M.F.-2 filed 4/30/57.)

“Fuels” means:

1. Any liquid or gaseous substance commonly or commercially known or sold as gasoline regardless of its classification or use; and
2. Any liquid or gaseous substance used, offered for sale or sold for use, either alone or when mixed, blended, or compounded, which is capable of generating power for the propulsion of motor vehicles upon the public highways;
3. The term includes, without limitation:
 - i. All grades of motor gasoline, natural gasoline, marine gasoline, aviation gasoline, motor fuel blending naphthas, motor grade benzol and motor grade toluol; and
 - ii. Any liquid prepared, advertised, offered for sale, or sold for use as or commonly and commercially used as a fuel in internal combustion engines, which when subjected to distillation in accordance with the latest revised standard method of test for distillation of gasoline, naphthas, kerosene, and similar petroleum products (American Society for Testing Materials Method D-86) shows not less than 10 percent distilled (recovered) below 347 Fahrenheit and not less than 95 percent distilled (recovered) below 464 Fahrenheit; and

iii. All combustible gases which exist in a gaseous state at 60 degrees Fahrenheit and at 14.7 pounds per square inch absolute pressure, industrial naphthas and solvents, aromatic distillages, diesel fuel, additives, and all other products not included within the foregoing provisions of this section, including any other liquids that are used or sold for use as a quantity extender to motor gasoline; and

iv. Ethanol and ethanol-based products;

4. Provided, however, that any person dealing therein, shall at any time, and from time to time, upon written request of the Director, report his or her receipts, sales, use, and distribution of said combustible gases and other products in a manner prescribed by the Director.

“Gasoline” means any liquid or gaseous substance commonly or commercially known or sold as gasoline regardless of its classification or use.]

...
“Splash blending” means to blend or mix motor fuel with another motor fuel, blend stock, or other liquid other than a *de minimis* amount, in a cargo tank or storage tank, or any other device or location outside the terminal transfer system.

SUBCHAPTER 3. SUPPLIER’S LICENSE; BONDS REQUIRED; RECORDS

18:18-3.1 Supplier’s license; application

(a)-(c) (No change.)

(d) Licensed suppliers are authorized to act as Aviation Fuel Dealers, as defined at N.J.S.A. 54:39-102.

18:18-3.3 Distributor’s license

(a)-(c) (No change.)

(d) A licensed distributor is only permitted to engage in activities that are specifically designated on the distributor license. All licensed distributors are authorized by their license to purchase and sell motor fuel in New Jersey outside the terminal transfer system. A specified licensed distributor designation is not required to engage in this activity.

(e) A licensed distributor must possess a license with the specified designation for the following activities that occur outside the terminal transfer system, in order to engage in such activities:

1. **Importing motor fuel outside the terminal transfer system from another state or country;**
2. **Exporting motor fuel outside the terminal transfer system to another state or country;**
3. **Blending, as defined at N.J.S.A. 54:39-102;**
4. **Acting as an Aviation Fuel Dealer by buying or selling aviation fuel outside the terminal transfer system; or**
5. **Acting as a qualified distributor pursuant to N.J.S.A. 54:39-121.**

(f) The designated activities identified at (e) above will be displayed on each distributor license approved by the Director, in the form and manner the Director prescribes.

(g) A licensed distributor that engages in any designated activity specified at (e) above without possessing a valid license evidencing the required designation, engages in an unauthorized activity, and its license is subject to revocation or suspension, at the discretion of the Director.

(h) Any seller that sells motor fuel to a licensed distributor attempting to engage in a designated activity the distributor is not authorized to engage in, is still required to collect the motor fuel tax from the distributor, even if the distributor would be exempt from the tax if the distributor was properly licensed for the designated activity.

1. **Example: Supplier X sells gasoline to Distributor Y at a NJ terminal rack and Y indicates that it is going to Pennsylvania. Distributor Y does not have the specified export designation displayed on its distributor license, which means it is not a licensed distributor for the designated export activity. As such, it does not qualify for the export motor fuel tax exemption and Supplier X must charge Distributor Y the motor fuel tax.**

2. **Example: Supplier X sells jet fuel to Distributor Y at a NJ terminal rack. Distributor Y is not an Aviation Fuel Dealer since its distributor license does not display an Aviation Fuel Dealer designation. As such, Supplier X must charge Distributor Y both**

\$0.135 per gallon tax and \$0.02 per gallon tax because Distributor Y does not qualify for the Aviation Fuel Dealer tax exemption and the fuel may be for distribution to a general aviation airport, respectively. If the product was aviation gasoline, Supplier X must charge Distributor Y both the \$0.105 per gallon tax and the \$0.02 per gallon tax.

(i) A seller must obtain a copy of a distributor’s valid license and verify that a distributor is permitted to engage in a designated activity based on a valid designation on the license, in order for a seller to allow a motor fuel tax exemption on a sale to a licensed distributor. Copies of these verified licenses must be kept by the seller for a minimum of four years. Failure to support motor fuel tax exempt sales with copies of valid distributor licenses with the specified designation displayed will result in the sales being subject to motor fuel tax. The seller will be held personally liable for the motor fuel tax, unless the Director, at the Director’s own discretion, can otherwise determine that the distributor was properly licensed with the appropriate designated activity.

(j) A seller must accept a license from their customer in good faith. If there is any reason to doubt the validity of any aspect of the license, the license must not be accepted and the tax must be charged. The seller may inquire with the Division regarding particular reasons for doubt that the seller may encounter, and whether or not the doubt is valid.

1. Reasons for doubt include, but are not limited to, the following:

- i. The name on the license is different from the name of the customer.
- ii. The license appears to have been altered and/or not created by the Division.
- iii. The license effective date and expiration date span more than three years.
- iv. The approved designations (Import, Export, Blending, and Aviation Fuel Dealer) on the license use incorrect wording.
- v. The name of the Director on the date of issuance is incorrect.
- vi. The signature for the Director is incorrect.

(k) An expired license is not a valid license unless the Director specifically determines otherwise.

18:18-3.14 Physical inventory required

(a) Every supplier, distributor, terminal operator, and retail dealer is required to take a physical inventory of the fuel on hand on the first or last day of every calendar month and [is] to keep records of such inventory for a four-year period and to maintain all other information required [in these rules available] pursuant to this chapter at all times for the inspection of the Director, or his or her assistants.

(b) Failure to comply with the requirements of this section is grounds for revocation or suspension of the supplier, distributor, terminal operator, and retail dealer license, at the Director’s discretion.

SUBCHAPTER 4. RETAIL DEALERS AND TRANSPORT LICENSES

18:18-4.2 Retail dealer records required

- (a) (No change.)
- (b) Daily record; preserving.
- 1. (No change.)

2. Such records are required to be preserved for a period of four years and to be open for inspection by the Director or any of his or her assistants at all times. (See N.J.A.C. 18:19-4.1 for additional required records.)

(c) Failure to comply with the requirements of this section is grounds for revocation or suspension of the retail dealer’s license, at the Director’s discretion.

SUBCHAPTER 7. IMPOSITION OF TAX AND TAX REPORTING

18:18-7.6 Invoices delivered with sales; information required

- (a)-(b) (No change.)
- (c) The tax is measured by “invoiced gallons,” which is defined pursuant to N.J.S.A. 54:39-102 as pertaining to the gallons actually

billed on an invoice for payment to a supplier which shall be either gross gallons or net gallons on the original manifest or bill of lading.

18:18-7.7 Audit

- (a)-(d) (No change.)
- (e) Motor fuel purchases made by any licensed or unlicensed purchasers are deemed to be tax free purchases when the purchaser is not able to prove that the tax was paid to a seller by means of valid supporting purchase invoices, or equivalent records deemed satisfactory by the Director. The Director may, at the Director’s discretion, require any additional records deemed necessary in order to validate the purchases.

(f) Motor fuel sales made by any licensed or unlicensed sellers are deemed to be subject to tax when the seller is not able to prove that motor fuel sales were properly tax exempt. Sufficient proof can be based on valid sales invoices, equivalent records deemed satisfactory by the Director, or any such supporting documentation that the Director requires such as valid exemption or export certificates. The Director may, at the Director’s discretion, also require any records necessary in order to validate the tax exempt status of the sales.

(g) If any supplier, distributor, retail dealer, or terminal operator, or anyone that should have been licensed as such, does not have valid inventory records then the Director may estimate or determine such inventories based on any available records or other means. Any formation or increase in inventory that is not established to have been purchased as tax paid is deemed to have been purchased tax free.

(h) For retail dealers that do not possess the required motor fuel tax records, such as monthly physical inventories and daily totalizer readings, the Director may use any records available or other means to estimate or determine such inventories and totalizer readings that represent sales. Any increase in inventory that is not adequately documented to have been purchased as tax paid is deemed to have been purchased tax free. Any increase in sales that is not adequately documented to be tax exempt is deemed to be subject to tax.

(i) Any additional purchases, sales, use, or inventory that the Director determines through available records or other means may have corresponding additional purchases, sales, use, or inventory that is also subject to tax.

1. Example: Distributor X is under audit. X reported 10,000 gallons in taxed purchases and 10,000 gallons in taxed sales on their tax return. The auditor analyzes the purchases and sales invoices for the return’s period. The auditor logs 10,000 gallons in purchase invoices and 15,000 gallons in sales invoices. Through this analysis, 5,000 additional gallons in sales were established and deemed taxable, unless proven otherwise. However, in order to sell 5,000 gallons, X must have purchased 5,000 gallons. As such, the analysis also indirectly determined that 5,000 additional gallons were purchased, which are deemed tax free unless proven otherwise.

2. Example: Distributor X reports on their tax return 1,000 gallons in beginning inventory, 3,000 gallons in purchases, 1,500 gallons in sales, and 3,200 gallons in ending inventory. Assuming no valid adjustments or corrections are warranted, these figures entail 700 gallons of additional purchases which are deemed tax free unless proven otherwise:

$$1,000 + 3,000 - 1,500 = 2,500 \text{ gallons (calculated ending inventory)}$$

$$3,200 - 2,500 = 700 \text{ gallons (difference between physical and calculated ending inventory)}$$

The 700 gallons are added to purchases in order to present the calculated ending inventory in an amount that is equal to the physical ending inventory.

3. Example: Distributor X reports on their tax return 1,000 gallons in beginning inventory, 3,000 gallons in purchases, 500 gallons in sales, and 3,200 gallons in ending inventory. Assuming no valid adjustments or corrections are warranted, these figures entail 300 gallons of additional sales which are deemed taxable unless proven otherwise:

$$1,000 + 3,000 - 500 = 3,500 \text{ gallons (calculated ending inventory)}$$

$$3,200 - 3,500 = -300 \text{ gallons (difference between physical and calculated ending inventory)}$$

The 300 gallons are added to sales in order to present the calculated ending inventory in an amount that is equal to the physical ending inventory.

SUBCHAPTER 8. FUEL CARRIERS

18:18-8.2 Monthly report; contents

(a) (No change.)

(b) The monthly report must show **all information presented on the forms as prescribed by the Director including, but not limited to, the following:**

1.-12. (No change.)

(c) (No change.)

OTHER AGENCIES

(a)

NEW JERSEY ECONOMIC DEVELOPMENT AUTHORITY

Authority Assistance Programs

Main Street Recovery Finance Program

Proposed Amendment: N.J.A.C. 19:31E-1.6

Authorized By: New Jersey Economic Development Authority, Tim Sullivan, Chief Executive Officer.

Authority: N.J.S.A. 34:1B-349 through 355.

Calendar Reference: See Summary below for explanation of exception to calendar requirement.

Proposal Number: PRN 2024-105.

Submit written comments by November 2, 2024, to:

Alyson Jones, Director of Legislative and Regulatory Affairs
 New Jersey Economic Development Authority
 PO Box 990
 Trenton, NJ 08625-0990
Alyson.jones@njeda.gov

The agency proposal follows:

Summary

The New Jersey Economic Development Authority (“NJEDA” or “Authority”) is proposing amendments to the Main Street Recovery Finance Program (Program) at N.J.A.C. 19:31E-1.6.

On January 7, 2021, Governor Phil Murphy signed the New Jersey Economic Recovery Act of 2020 (ERA) into law at P.L. 2020, c. 156 (as amended at P.L. 2021, c. 160 and codified at N.J.S.A. 34:1B-269 et seq.), creating and updating 15 economic development programs, including the Main Street Recovery Finance Program Act. The Main Street Recovery Finance Program, as established by the Authority Board in August 2021, supports small businesses throughout New Jersey through a variety of products, including the Small Business Lease Grant and the Small Business Improvement Grant. The Small Business Lease Grant Program provides grant funding to small businesses to offset a portion of the cost of lease payments. The Small Business Improvement Grant Program provides reimbursement for costs associated with making building improvements or purchasing new furniture, fixtures, and equipment.

N.J.A.C. 19:31E-1.6(a) is proposed for amendment to update the cross-reference to the Authority’s fee rules, as set forth at N.J.A.C. 19:30-6.1A(b). New paragraph (a)2 is proposed to address emergency assistance and pilot programs.

New N.J.A.C. 19:31E-1.6(b) is proposed to codify the \$100.00 application-approval fee for the Small Business Lease Grant Program that was previously approved by the Authority’s Board in August 2021 upon creation of the program but was not previously codified in the program rules.

New N.J.A.C. 19:31E-1.6(c) is proposed to codify the \$100.00 application-approval fee for the Small Business Improvement Grant Program that was previously approved by the Authority’s Board in August

2021 upon creation of the program but was not previously codified in the program rules.

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

Social Impact

The Program’s enabling statute, N.J.S.A. 34:1B-351, provides that the purpose of the Main Street Recovery Finance Program is to provide grants, loans, and loan guarantees to eligible small businesses. The Authority anticipates that the proposed amendments to the Main Street Recovery Finance Program rules will have a positive social impact by updating the Program’s fee structure to be consistent with recent amendments to the Authority’s fee rules, as well as codifying the fee structure for the Small Business Lease Grant and Small Business Improvement Grant programs that were previously approved by the Authority’s Board.

Economic Impact

The Authority anticipates that the proposed amendment to the Main Street Recovery Finance Program rules will help strengthen the State’s economy. Clarifying and streamlining the Program’s fee structure will aid the Program’s mission to provide small businesses with financial assistance and support, which in turn, will improve quality of life, enhance economic vitality, and strengthen New Jersey’s long-term economic competitiveness.

Federal Standards Statement

A Federal standards analysis is not required because the proposed amendments are not subject to any Federal requirements or standards. Accordingly, no further analysis is required.

Jobs Impact

The NJEDA anticipates that the proposed amendments to the Main Street Recovery Finance Program rules will not have a direct impact on the generation or loss of jobs.

Agriculture Industry Impact

An agricultural industry analysis is not required because the proposed amendments are not related to any specific industry. Accordingly, no further analysis is required.

Regulatory Flexibility Analysis

The proposed amendments will not impose new reporting, recordkeeping, or other compliance requirements on small businesses, as defined in the Regulatory Flexibility Act, N.J.S.A. 52:14B-16 et seq. These proposed amendments were previously approved by the Authority’s Board in 2021 and have been in effect since that time.

Housing Affordability Impact Analysis

The proposed amendments will not have an impact on the average costs associated with housing or on the affordability of housing, as the rules pertain to fees charged for Program applications charged by the Authority. Accordingly, no further analysis is required.

Smart Growth Development Impact Analysis

The proposed amendments will not evoke a change in housing production in Planning Areas 1 or 2, or within designated centers, pursuant to the State Development and Redevelopment Plan in New Jersey, as the rules pertain to fees charged for Program applications charged by the Authority. Accordingly, no further analysis is required.

Racial and Ethnic Community Criminal Justice and Public Safety Impact

The proposed amendments will not have an impact on pretrial detention, sentencing, probation, or parole policies concerning juveniles and adults in the State. Accordingly, no further analysis is required.

Full text of the proposal follows (additions indicated in boldface **thus**; deletions indicated in brackets [thus]):