

N.J.A.C. 10:66-2 sets forth policies and procedures pertaining to specific Medicaid-covered and NJ FamilyCare-covered services provided in an independent clinic. Where unique characteristics or requirements exist concerning a particular Medicaid-covered or NJ FamilyCare-covered service, the service is separately identified and discussed.

N.J.A.C. 10:66-3 sets forth information about HealthStart, a program for pregnant women and children.

N.J.A.C. 10:66-4 and its appendices sets forth information about Federally qualified health centers, including rules governing the provision of services; the Medicaid cost report including the forms used by Federally qualified health centers to determine Medicaid and NJ FamilyCare fee-for-service reimbursement amounts; and instructions for the proper completion of the forms. The appendices are: N.J.A.C. 10:66-4 Appendix A, Pre-2001 Cost Report; Appendix B, FQHC Annual Cost Reporting Requirements; Appendix C, New FQHC Medicaid Cost Reports for First and Second Years of Operation; Appendix D, Change in Scope of Service Application Requirements; and Appendix E, Medicaid Managed Care Wrap-around Reports.

N.J.A.C. 10:66-5 sets forth information about ambulatory surgical centers, including covered services, anesthesia services, facility services, and medical records.

N.J.A.C. 10:66-6 pertains to the Healthcare Common Procedure Coding System (HCPCS). The HCPCS contains procedure codes and maximum fee allowances corresponding to Medicaid-reimbursable services.

While the Department is readopting these rules, it recognizes that further rulemaking may be necessary to update these rules to reflect current practices. Thus, the Department will continue to review the rules and may consider making substantive amendments prior to the next scheduled expiration.

The Department has reviewed the rules and has determined them to be necessary, reasonable, and proper for the purpose for which they were originally promulgated. Therefore, pursuant to N.J.S.A. 30:4D-1 et seq., and 30:4J-8 et seq., and in accordance with N.J.S.A. 52:14B-5.1.c(1), these rules are readopted and shall continue in effect for a seven-year period.

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## STATE

### (a)

#### NEW JERSEY CULTURAL TRUST

##### New Jersey Cultural Trust Rules

##### Adopted New Rules: N.J.A.C. 15:27

Proposed: October 2, 2023, at 55 N.J.R. 2052(a).

Adopted: February 5, 2024, by Lieutenant Governor Tahesha Way, Secretary of State.

Filed: February 5, 2024, as R.2024 d.014, **without change**.

Authority: N.J.S.A. 52:16A-72 et seq., specifically, 52:16A-72.a.

Effective Date: March 4, 2024.

Expiration Date: March 4, 2031.

**Summary of Public Comment and Agency Response:**

**No comments were received.**

#### Federal Standards Statement

A Federal standards analysis is not required because the expired rules adopted herein as new rules are not subject to any Federal standards or requirements.

**Full text** of the expired rules adopted herein as new rules can be found in the New Jersey Administrative Code at N.J.A.C. 15:27.

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## TREASURY—TAXATION

### (b)

#### DIVISION OF TAXATION

##### Notice of Readoption

##### Public Utility Tax—Water and Sewerage

##### Readoption: N.J.A.C. 18:22

Authority: N.J.S.A. 54:30A-30 and 54:50-1.

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

Effective Date: February 1, 2024.

New Expiration Date: February 1, 2031.

**Take notice** that pursuant to N.J.S.A. 52:14B-5.1.c, the rules at N.J.A.C. 18:22 were scheduled to expire on March 31, 2024. N.J.A.C. 18:22 provides guidance to taxpayers on the administration of the Public Utility Tax—Water and Sewerage Act (the Act), N.J.S.A. 54:30A-30 et seq. The public utility tax—water and sewerage is imposed on sewerage and water companies and corporations using or occupying the public streets, highways, roads, or other public places in New Jersey. The Division of Taxation (Division) 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. Therefore, pursuant to N.J.S.A. 52:14B-5.1.c(1), N.J.A.C. 18:22 is readopted and shall continue in effect for a seven-year period.

Chapter 22 currently has the following subchapters:

Subchapter 1 defines terms used in these rules and accounting methods.

Subchapters 2 through 6 are reserved.

Subchapter 7 states that the purpose of the Act is to impose public utility taxes on water and sewerage corporations.

Subchapter 8 pertains to the filing of public utility tax returns, including the information required on the returns, due dates, certification of returns, audit and verification of returns, consequences for the failure to file returns, and additional provisions regarding property acquired from other taxpayers.

Subchapter 9 specifies which corporations are subject to tax, the rates of the excise taxes, the computation of the taxes, certification of the taxes, the due dates for payments, where payments are to be mailed, and the methods of administration, collection, and enforcement of the taxes.

Subchapter 10 sets forth provisions on the computation of additional excise taxes.

Subchapter 11 provides that the Division shall certify to the Treasurer, the amount of the excise taxes collected and also issue a statement of taxes due to each taxpayer.

Subchapter 12 provides how the taxes are paid and collected.

Subchapter 13 explains that the taxes from the water and sewerage corporations are deposited into the Energy Tax Receipts Property Tax Relief Fund.