

(b) Following a provisional/initial certification year, pursuant to (a) above, a business shall reapply for certification no later than 20 days prior to the expiration of the business's current certification, and not earlier than 60 days prior to the expiration of such certification.

1. (No change.)

2. As part of its recertification application to the division, a business shall provide all required information and documents requested in the recertification, which may include, but not be limited to, the following, in addition to the information required at (a)3 above:

i. Location of its business;

ii.-xi. (No change.)

xii. A complete listing of previously attained certifications and a listing of all legal entities that denied certification; including, but not limited to, certification as a small business, veteran-owned business, disabled veteran-owned business, minority-owned business, or women-owned business; and

xiii. Copies of office/warehouse, lease/rental agreements, and/or deeds, and mortgages.

3. (No change.)

4. Upon approval of an application, a certificate issued pursuant to this subsection shall be valid for five years, subject to an annual Certification Verification Statement.

i. (No change.)

5. (No change.)

6. Annually, the business must submit, not more than 20 days prior to the anniversary of the certification, an annual Certification Verification Statement, in which it shall attest that there is no change in the ownership, control, or any other factor of the business affecting eligibility for certification as an LGBTQ+ business.

i. If the business fails to submit the annual Certification Verification Statement by the anniversary date, the certification will lapse and the business will be removed from the electronic database. The business may appeal this revocation, pursuant to the procedures at N.J.A.C. 17:47-1.8(d).

ii. If the business submits the annual Certification Verification Statement by the anniversary date, but either the Certification Verification Statement or other information received by the division indicates that the business is no longer eligible for certification as an LGBTQ+ business, the division shall revoke the certification pursuant to this section and, following revocation, the business shall be removed from the electronic database. The business may appeal this revocation, pursuant to the procedures at N.J.A.C. 17:47-1.8(d).

(c) Grounds for denial shall be as follows:

1. (No change.)

2. If the applicant knowingly supplies incorrect, incomplete, or inaccurate information, the applicant shall be disqualified pursuant to these procedures and barred from reapplying for certification for a period of 18 months from the date of notice of disqualification.

17:47-1.5 Acceptance as an LGBTQ+ business

(a) When a business is determined by the division to be an LGBTQ+ business, the business will be added to the State's electronic database. Each business shall be placed on the database denoting its status as an LGBTQ+ business.

(b) When a business is placed on the electronic database, that business shall be eligible for any appropriate State programs and initiatives for LGBTQ+ businesses.

(c) When a business is placed on the electronic database, it shall be informed by the division of its certification status. The division shall also issue an individual certification number exclusive to the business, as part of the certification procedure.

17:47-1.8 Denial of initial certification and revocation of certification for reasons other than a challenge

(a) (No change.)

(b) The appeal procedures for denials or revocations are at (d) below. The appeal procedures related to a determination that an applicant or certificate-holder has knowingly supplied incorrect or false information (see (a)4 above) are set forth at N.J.A.C. 17:47-1.10.

(c)-(g) (No change.)

(h) An applicant who receives a decision from the division that the denial or revocation has been reaffirmed may reapply for certification one year after the original date of denial or revocation.

17:47-1.9 Procedure for challenges to a business certified as an LGBTQ+ business

(a) A third party may challenge the qualifications of an applicant, or a certified entity, pursuant to this chapter for eligibility to be certified as an LGBTQ+ business and be included in the electronic database.

(b)-(d) (No change.)

17:47-1.10 Obligations to provide information; penalties for failure to provide complete and accurate information; hearing procedures

(a)-(b) (No change.)

(c) The failure of a business to report any such changed circumstances, or the intentional falsification, shall disqualify the business for inclusion on the electronic database.

(d) When the division determines that a business has been certified as an LGBTQ+ business on the basis of false information knowingly supplied, the division shall notify the business that it has been removed from the electronic database.

(e) (No change.)

(f) Receipt of a proper appeal will constitute a contested case, eligible for hearing, pursuant to the Administrative Procedures Act, N.J.S.A. 52:14B-1 et seq., and 52:14F-1 et seq., and the Uniform Administrative Procedure Rules, N.J.A.C. 1:1.

(g) (No change.)

17:47-1.12 Information confidentiality

(a) All information and documents submitted to the division as part of the certification application shall be deemed confidential and not subject to disclosure, unless required or allowed by applicable Federal and State law. Information required to be disclosed for purposes of inclusion in the electronic database is not deemed confidential.

(b)-(c) (No change.)

TREASURY—TAXATION

(a)

DIVISION OF TAXATION

Notice of Readoption

Luxury Tax

Readoption: N.J.A.C. 18:25

Authority: N.J.S.A. 54:32B-24 and 54:32B-24.1.

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

Effective Date: August 4, 2025.

New Expiration Date: August 4, 2032.

Take notice that pursuant to N.J.S.A. 52:14B-5.1.c, the rules at N.J.A.C. 18:25 were scheduled to expire on October 24, 2025. N.J.A.C. 18:25 provides guidance on the luxury tax. Atlantic City imposes a "luxury tax" on certain rentals, sales, and services. Since 1980, the Director of the Division of Taxation has been granted the authority to administer the luxury tax pursuant to N.J.S.A. 54:32B-24.1. Atlantic City is the only fourth-class city to increase revenue by levying and collecting taxes on certain retail sales pursuant to N.J.S.A. 40:48-8.15. The Division of Taxation 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. 18:25 is readopted and shall continue in effect for a seven-year period.

Chapter 25 currently sets forth the following subchapters:

Subchapter 1, General Provisions, discusses defined terms, the imposition of the luxury tax by Atlantic City on certain retail sales within its territorial limits, and rates including combined luxury and sales tax rates.

Subchapter 2, Room and Apartment Rentals, discusses the imposition of the luxury tax on room rentals with or without services in hotels, motels, rooming houses, inns, boarding houses, apartments, or private homes within the territorial limits of Atlantic City, tax rates on room and apartment rentals, and when room and apartment rentals may be exempt from the tax.

(a)

DIVISION OF TAXATION

Notice of Readoption

Spill Compensation and Control Tax Act

Readoption: N.J.A.C. 18:37

Authority: N.J.S.A. 58:10-23.11t.

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

Effective Date: August 4, 2025.

New Expiration Date: August 4, 2032.

Take notice that, pursuant to N.J.S.A. 52:14B-5.1.c, the rules at N.J.A.C. 18:37 were scheduled to expire on October 24, 2025. N.J.A.C. 18:37 addresses the administration of the Spill Compensation and Control Tax. The tax is imposed on the transfer of hazardous substances, as defined by the law.

The Division of Taxation 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. 18:37 is readopted and shall continue in effect for a seven-year period.

Chapter 37 currently includes the following subchapters:

Subchapter 1, Imposition of Tax.

Subchapter 2, Tax Rates.

Subchapters 3 and 4 are reserved.

OTHER AGENCIES

(b)

STATE ETHICS COMMISSION

Notice of Readoption

State Ethics Commission Rules

Readoption: N.J.A.C. 19:61

Authority: N.J.S.A. 52:13D-12 et seq.

Authorized By: State Ethics Commission, Christina C. Fullam, Executive Director.

Effective Date: August 1, 2025.

New Expiration Date: August 1, 2032.

Take notice that pursuant to N.J.S.A. 52:14B-5.1, the rules at N.J.A.C. 19:61 were scheduled to expire on September 13, 2025. In accordance with N.J.S.A. 52:13D-21.k, the rules at N.J.A.C. 19:61 constitute the practices and procedures of the State Ethics Commission (Commission) and govern the activities of the Commission pursuant to N.J.S.A. 52:13D-12 et seq. The chapter includes the following subchapters:

N.J.A.C. 19:61-1, Organization

N.J.A.C. 19:61-2, Jurisdiction

N.J.A.C. 19:61-3, Proceedings

N.J.A.C. 19:61-4, Advisory Opinions

N.J.A.C. 19:61-5, General Provisions

N.J.A.C. 19:61-6, Attendance at Event, Acceptance of Honoraria, Acceptance of Compensation for Published Works, and Acceptance of Things of Value

N.J.A.C. 19:61-7, Recusal Process

N.J.A.C. 19:61 Appendix, Sample Recusal Statements

The State Ethics Commission 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. 52:13D-21.k, 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.
