

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.