

professional or occupational misconduct within the meaning at N.J.S.A. 45:1-21.e, and may be subject to discipline.

13:45C-4.3 Reprisals

(a) A licensee who has been found in an administrative proceeding brought before a board or before the Office of Administrative Law to have engaged in a reprisal against any person shall be deemed to have engaged in professional or occupational misconduct within the meaning at N.J.S.A. 45:1-21.e, and may be subject to discipline.

(b) A licensee who has been found by a court or a State or Federal agency of competent jurisdiction to have engaged in a reprisal against any person shall be deemed to have engaged in professional or occupational misconduct within the meaning at N.J.S.A. 45:1-21.e, and may be subject to discipline.

TREASURY—TAXATION

(a)

DIVISION OF TAXATION

Director's Tax Credit Purchase Program

Proposed New Rules: N.J.A.C. 18:34

Authorized By: John J. Ficara, Acting Director, Division of Taxation.

Authority: P.L. 2020, c. 156.

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

Proposal Number: PRN 2022-025.

Comments may be submitted by May 6, 2022, through email to: <https://www.nj.gov/treasury/assets/contact/contact-treascomments.shtml> or by regular mail to:

Jennifer Keyes-Maloney
New Jersey Department of Treasury
c/o the Division of Taxation
3 John Fitch Parkway
PO Box 240
Trenton, NJ 08625

The agency proposal follows:

Summary

In accordance with P.L. 2020, c. 156, the New Jersey Department of the Treasury, Division of Taxation (Division) proposes new rules to implement the provisions of the New Jersey Economic Recovery Act of 2020, establishing a program to permit the purchase of tax credits, specifically, section 89 of P.L. 2020, c. 156. The following summarizes the contents of each section of the proposed new rules implementing the Director's Tax Credit Purchase Program (program).

N.J.A.C. 18:34-1.1, Applicability and scope, addresses the statutory authority for the program and summarizes the scope and purpose of the program, pursuant to section 89 of P.L. 2020, c. 156.

N.J.A.C. 18:34-1.2, Definitions, incorporates certain terms used in this chapter, incorporates terms defined at P.L. 2020, c. 156, pertaining to the program, clarifies statutory terms, and defines additional terms included in the implementation of the program.

N.J.A.C. 18:34-1.3, Eligibility criteria, outlines the criteria for a taxpayer to be eligible to request the purchase of tax credits, including a requirement that an applicant document their unsuccessful good faith efforts to utilize or transfer a certificate.

N.J.A.C. 18:34-1.4, Application submission requirements, establishes the information and procedures required for submitting an application to the Director for the sale of tax credits under the program.

N.J.A.C. 18:34-1.5, Fees, establishes non-refundable application and other fees intended to assist the Division in recouping the administrative costs in processing applications.

N.J.A.C. 18:34-1.6, Evaluation process; approval and purchase of tax credits, specifies the Division's review process, which comprises a review to determine eligibility and entails a determination and notification to the taxpayer.

N.J.A.C. 18:34-1.7, Determination of tax credit purchase amounts, details the parameters for tax credit purchase under the program, generally, and establishes program-specific criteria for credits issued pursuant to the Emerge Program Act, N.J.S.A. 34:1B-336 et seq.

N.J.A.C. 18:34-1.8, Review process, outlines the procedures the Division will follow upon receipt of tax credit applications according to the program.

N.J.A.C. 18:34-1.9, Appeals, outlines the requirements for an applicant to initiate an appeal of an action of the Division and the procedures by which the Division shall consider each appeal.

N.J.A.C. 18:34-1.10, Severability, states that if any portion of this chapter is adjudged to be unconstitutional or invalid by a court of competent jurisdiction, the remaining portions of the chapter are severable and shall not be affected by that determination.

As the Division has provided a 60-day comment period for 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 new rules will have a positive social impact on New Jersey. They will ensure that taxpayers awarded a tax credit under certain incentive programs administered by the New Jersey Economic Development Authority have an option to realize as full a potential of value for that tax credit as possible, in turn, helping to foster economic development across New Jersey.

Economic Impact

Implementing the Tax Credit Purchase Program will help bolster the State's economy by supporting and stabilizing the marketplace for tax credits awarded under certain incentive programs administered by the New Jersey Economic Development Authority, ensuring taxpayers holding such tax credits realize as full a potential of value for those credits as possible. This will, in turn, help spur economic development activity through the potential infusion of additional capital into businesses.

Federal Standards Statement

N.J.S.A. 52:14B-1 et seq., requires State agencies that adopt, readopt, or amend State rules exceeding any Federal standards or requirements to include in the rulemaking document a Federal standards analysis. The proposed new rules are based upon P.L. 2020, c. 156, which is not subject to Federal requirements or standards. The proposed new rules are not promulgated under the authority of, or to implement, comply with, or participate in any program established under Federal law or under a State statute that incorporates Federal standards or Federal requirements. Accordingly, N.J.S.A. 52:14B-1 et seq., does not require a Federal standards analysis for the proposed new rules.

Jobs Impact

The proposed new rules are designed to implement the provisions at P.L. 2020, c. 156, providing additional capital to businesses that will spur job growth, and in turn, help support the State's broader economic goals.

Agriculture Industry Impact

The proposed new rules will have no impact on the agriculture industry of the State of New Jersey.

Regulatory Flexibility Analysis

The proposed new rules may impose 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., however, any costs will be minimal and offset by the amount of financial assistance received. The proposed fees for the program are similar to other fees charged for the processing of existing tax credit incentive programs administered by the New Jersey Economic Development Authority and are intended to ensure a source of necessary administrative fee revenue to cover the costs of the administration of the program.

Housing Affordability Impact Analysis

The proposed new rules may favorably impact the amount or cost of housing units, including multi-family rental housing and for-sale housing in the State, as the proposed new rules may facilitate the affordability of housing by providing a different means for housing developers with incentive tax credits to monetize those tax credits to help support

economic development within the State. For the same reasons, the proposed new rules should not have an impact on the average cost of housing in the State.

Smart Growth Development Impact Analysis

The proposed new rules include one or more provisions aimed at encouraging the State's smart growth areas. The proposed new rules implement the Director's Tax Credit Purchase Program, which provides a means for tax credit recipients to sell unused tax credits.

Racial and Ethnic Community Criminal Justice and Public Safety Impact

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

Full text of the proposed new rules follows:

CHAPTER 34

DIRECTOR'S TAX CREDIT PURCHASE PROGRAM

SUBCHAPTER 1. DIRECTOR'S TAX CREDIT PURCHASE PROGRAM

18:34-1.1 Applicability and scope

The rules in this subchapter are promulgated by the New Jersey Department of the Treasury, Division of Taxation, to implement section 89 and paragraph (4) of subsection d at section 77 of the New Jersey Economic Recovery Act of 2020, P.L. 2020, c. 156, which authorizes the Director of the Division of Taxation to purchase certain unused tax credits and tax credit transfer certificates. This subchapter establishes the Director's Tax Credit Purchase Program.

18:34-1.2 Definitions

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

"Act" means section 77 and section 89 at P.L. 2020, c. 156.

"Agreement" means the agreement entered into between the Division of Taxation and a taxpayer that owns tax credits that are purchased by the Division pursuant to this subchapter. Such agreement includes all relevant terms and conditions required by the Act, including relevant remedies in the event that recapture of credits is required.

"Applicant" means a taxpayer possessing an eligible program tax credit.

"Authority" means the New Jersey Economic Development Authority established by section 4 at P.L. 1974, c. 80 (N.J.S.A. 34:1B-4).

"Director" means the Director of the Division of Taxation in the Department of the Treasury.

"Division" means the Division of Taxation in the Department of the Treasury.

"Eligible program tax credit" means a tax credit or tax credit transfer certificate issued under the following tax credit programs as of, or subsequent to, the effective date of P.L. 2020, c. 156:

1. The Historic Property Reinvestment Act, sections 1 through 8 at P.L. 2020, c. 156 (N.J.S.A. 34:1B-269 through 276);
2. The Brownfield Redevelopment Incentive Program Act, sections 9 through 19 at P.L. 2020, c. 156 (N.J.S.A. 34:1B-277 through 287);
3. The New Jersey Innovation Evergreen Act, sections 20 through 34 at P.L. 2020, c. 156 (N.J.S.A. 34:1B-288 through 302);
4. The Food Desert Relief Act, sections 35 through 42 at P.L. 2020, c. 156 (N.J.S.A. 34:1B-303 through 310);
5. The New Jersey Community-Anchored Development Act, sections 43 through 53 at P.L. 2020, c. 156 (N.J.S.A. 34:1B-311 through 321);
6. The New Jersey Aspire Program Act, sections 54 through 67 at P.L. 2020, c. 156 (N.J.S.A. 34:1B-322 through 335);
7. The Emerge Program Act, sections 68 through 81 at P.L. 2020, c. 156 (N.J.S.A. 34:1B-336 through 348);
8. The Grow New Jersey Assistance Program, established pursuant to section 3 at P.L. 2011, c. 149 (N.J.S.A. 34:1B-244);
9. The Offshore Wind Economic Development Tax Credit Program, established pursuant to section 6 at P.L. 2010, c. 57 (N.J.S.A. 34:1B-209.4);

10. The State Economic Redevelopment and Growth Grant Program established pursuant to section 5 at P.L. 2009, c. 90 (N.J.S.A. 52:27D-489.e); and

11. The Film and Digital Media Tax Credit Program, Section 1 at P.L. 2018, c. 56 (N.J.S.A. 54:10A-5.39.b) and Section 2 at P.L. 2018, c. 56 (N.J.S.A. 54A:4-12.b).

"Good faith effort" means certifying and producing documentation, as part of an application submission, that a taxpayer has exhausted all reasonable means to utilize or transfer a tax credit within the privilege period allowed. Evidence shall include, but not be limited to, documentation outlining attempts to sell a credit, as well as tax returns from relevant privilege periods or taxable years.

"Partnership" means an entity classified as a partnership for Federal income tax purposes, in accordance with N.J.S.A. 54:10A-4(t) of the New Jersey Corporation Business Tax Act.

"Privilege period" means the calendar or fiscal accounting period for which a tax is payable under the Corporation Business Tax Act, N.J.S.A. 54:10A-5, or Insurance Premiums Tax, N.J.S.A. 54:18A-6.

"Program" means the Director's Tax Credit Purchase Program established by section 89 and paragraph (4) of subsection d at section 77 of P.L. 2020, c. 156.

"Recapture" means recovering from a taxpayer a tax credit purchase, that was purchased by the Director, due to a taxpayer's material misrepresentation on an application or failure to meet other program requirements as articulated in the agreement. Recapture may include interest on the recapture amount, at a rate equal to the statutory rate for tax deficiencies, plus any statutory penalties, and all costs incurred by the Division of Taxation in the Department of the Treasury in connection with the pursuit of the recapture, including, but not limited to, counsel fees, court costs, and other costs of collection.

"Taxable year" means the calendar or fiscal accounting period for which a tax is payable under the New Jersey Gross Income Tax Act, N.J.S.A. 54A:1-1 et seq.

"Taxpayer" means an individual, estate, or trust, holding or possessing an eligible program tax credit and filing a tax return pursuant to the New Jersey Gross Income Tax Act, N.J.S.A. 54A:1-1 et seq., or an entity filing a tax return pursuant to the Corporation Business Tax, section 5 at P.L. 1945, c. 162 (N.J.S.A. 54:10A-5), or a tax return pursuant to the Insurance Premium Tax, section 6 at P.L. 1945, c. 132 (N.J.S.A. 54:18A-6). A taxpayer shall also include a partnership, limited liability corporation or partnership, a New Jersey S Corporation, or any entity treated as a partnership for New Jersey tax purposes.

18:34-1.3 Eligibility criteria

(a) A taxpayer holding an eligible program tax credit that has made good faith efforts to utilize or transfer that credit and is unable to do so may submit an application under the Director's Tax Credit Purchase Program requesting that the Director purchase said credit. Such request must be provided at least 90 days prior to the expiration of a tax credit to be considered. An application must be submitted on or after July 15, but before August 31. A taxpayer shall only be eligible to request the purchase of one tax credit issued per program, per privilege period or taxable year in its totality, a request to sell a partial credit shall not be accepted.

(b) A taxpayer shall be eligible under the Director's Tax Credit Purchase Program if the Director finds that, as of the date of the taxpayer's application:

1. The taxpayer has made a good faith effort to utilize or transfer the tax credit in question, and such efforts can be established by certification provided by the taxpayer. A taxpayer's application for purchase may be prioritized if the expiration of the timeframe within which the credit may be utilized either directly or by transfer is less than 180 days. In no case shall the Director consider an application for purchase if the credit will expire in less than 90 days from the date the application is submitted;

2. The taxpayer is in tax compliance with the Division; and

3. The taxpayer is registered and in compliance pertaining to business registration with the Division of Revenue and Enterprise Services.

(c) The Director shall not purchase tax credits under the Program from a taxpayer, if the Director has previously purchased tax credits from the taxpayer within two years from the filing date of the taxpayer's previous application.

18:34-1.4 Application submission requirements

(a) An application requesting that the Director purchase an eligible program tax credit shall be in the format prescribed by the Division and must include:

1. Taxpayer information, which shall include the following:
 - i. The name of the taxpayer. If the eligible program tax credit is issued under an affiliate, assignee, or co-applicant, the name(s) of all relevant and related parties;
 - ii. Any other name(s) under which the taxpayer conducts business, if applicable;
 - iii. The name, telephone number, and email address of the primary contact person, and, if different, the name, telephone number, and email address of a person with authority to sign contracts and other binding agreements on behalf of the taxpayer;
 - iv. The taxpayer's business address and business phone number;
 - v. The taxpayer's New Jersey tax identification number and the Federal tax identification number;
 - vi. A copy of the tax credit certificate or tax credit transfer certificate for the eligible program tax credit that the taxpayer is requesting the Director to purchase;
 - vii. A tax clearance certificate, as required pursuant to N.J.S.A. 54:50-39;
 - viii. Evidence of the taxpayer's good faith efforts to utilize or transfer a credit by the taxpayer; and
 - ix. Any other necessary and relevant information as may be required by the Director, in writing, for a specific application; and
2. The application fee as provided at N.J.A.C. 18:35-1.5.

(b) The taxpayer must submit the application by certified mail or other package delivery service with means to track submissions and/or other proof of delivery. The taxpayer bears the burden of proving, through tracked submissions and/or proof of delivery, that the taxpayer timely filed the application, as required pursuant to this section.

(c) The Director may require the submission of additional information to complete the application or may require the resubmission of the entire application, if incomplete.

18:34-1.5 Fees

(a) A taxpayer must include with each application a one-time, non-refundable application fee to offset the Division's costs for processing the application and performing any required due diligence. The amount of the fee shall be based on the value of the eligible program tax credit to be purchased as follows:

1. For a tax credit certificate up to \$500,000, a \$1,000 application fee;
2. For a tax credit certificate over \$500,000, and up to \$1,000,000, a \$2,500 application fee; and
3. For a tax credit certificate over \$1,000,000, a \$5,000 application fee.

(b) In addition to the fees set forth at (a) above, a taxpayer shall pay the Director a non-refundable fee of \$1,000 for each request for any administrative change, amendment, addition, or modification to the application. If the Director deems the change, addition, amendment, or modification to be major, defined as requiring a comprehensive duplicate review of an application, the Director may either reject the application or impose a non-refundable fee of \$2,500.

(c) In addition to the fees set forth at (a) above, if a taxpayer's application is accepted, and the Division approves the purchase of the eligible program tax credit, a taxpayer shall be responsible for a non-refundable fee of \$2,500, which shall be deducted from any amount issued by the Division for any tax credit purchased by the Division.

18:34-1.6 Evaluation process; approval and purchase of tax credits

(a) Except as provided for at N.J.A.C. 18:34-1.3(b), the Division shall review applications on a first-in-time rolling basis, beginning with the completed application that bears the earliest submission date, subject to an annual appropriation and availability of funds in any State fiscal year. Completed applications submitted in a fiscal year where program funds appropriated by the Legislature have been exhausted may be considered first in the subsequent fiscal year. The review shall determine whether the applicant:

1. Complies with all eligibility criteria, including tax clearance, as required pursuant to N.J.S.A. 54:50-39;

2. Is not in default of any approval letter or agreement with the Authority;

3. Satisfies all submission requirements and includes the required fee; and

4. Provides sufficient information to allow the Division to adequately review the application.

(b) The Division shall strive to complete the application review within 180 days from the close of the application period. However, failure of the Division of Taxation to review an application within this 180-day time frame does not constitute an acceptance or approval of the application.

(c) Upon completion of the review of an application, the Director shall determine whether to approve the application, and the maximum amount of eligible program tax credits to be purchased and shall promptly notify the taxpayer and the Authority of the determination.

18:34-1.7 Determination of tax credit purchase amount

(a) Except for credits initially issued pursuant to the Emerge Program Act, sections 68 through 81 at P.L. 2020, c. 156 (N.J.S.A. 34:1B-336 through 373) or the New Jersey Community-Anchored Development Program, sections 43 through 53 at P.L. 2020, c. 156 (N.J.S.A. 34:1B-311 through 321), credits presented for purchase through the Director's Tax Credit Purchase Program shall be eligible for purchase based upon the following criteria:

1. An eligible program tax credit presented more than three years before its expiration shall be eligible for purchase at a value not to exceed 20 percent of the value of the credit;

2. An eligible program tax credit presented more than two years before its expiration, but less than three years before its expiration, shall be eligible for purchase at a value not to exceed 40 percent of the value of the credit;

3. An eligible program tax credit presented more than one year before its expiration, but less than two years before its expiration, shall be eligible for purchase at a value not to exceed 60 percent of the value of the credit; and

4. An eligible program tax credit presented less than one year before its expiration, but at least 90 days before its expiration, shall be eligible for purchase at a value not to exceed 75 percent of the value of the credit.

(b) Notwithstanding any provisions to the contrary, credits issued pursuant to the Emerge Program Act, sections 68 through 81 at P.L. 2020, c. 156 (N.J.S.A. 34:1B-336 through 373) and the New Jersey Community-Anchored Development Program, sections 43 through 53 at P.L. 2020, c. 156 (N.J.S.A. 34:1B-311 through 321), that are presented for purchase shall not be presented less than two years after issuance and shall be reimbursed at 90 percent of the value of the credit.

18:34-1.8 Approval process

(a) Once the Director has approved an application and determined the amount of the eligible program tax credits to be purchased, the Division shall enter into an agreement with the taxpayer detailing the terms and conditions of the transaction, including any applicable recapture requirements, as well as a taxpayer's affirmative waiver of any right to claim or transfer a credit upon purchase by the Director of the Division of Taxation.

(b) A taxpayer shall register with the Department of the Treasury's procurement system in order to facilitate payment from the State.

18:34-1.9 Appeals

(a) An applicant may appeal the Director's adverse determination pursuant to N.J.A.C. 18:34-1.6(c) within 90 days from the date of such determination. The appeal must be submitted to the Director, in writing. Such appeals are not contested cases subject to the requirements of the Administrative Procedure Act, N.J.S.A. 52:14B-1 et seq., and 52:14F-1 et seq., the State Uniform Tax Procedure Law, N.J.S.A. 54:49-18(a), and the Uniform Administrative Procedure Rules, N.J.A.C. 1:1.

(b) Appeals that are timely submitted shall be handled by the Division as follows:

1. The Director shall designate an employee of the Division to serve as a hearing officer for the appeal and to make a recommendation on the merits of the appeal. The hearing officer shall perform a review of the written record and may require an in-person hearing. The hearing officer has sole discretion to determine if an in-person hearing is necessary to

reach an informed decision on the appeal. The hearing officer may consider new evidence provided by the taxpayer or any relevant information that would demonstrate that the applicant meets all of the application criteria.

2. Following completion of the record review and/or in-person hearing, as applicable, the hearing officer shall issue a written report to the Director containing the hearing officer's finding(s) and recommendation(s) on the merits of the appeal. The hearing officer's report shall be advisory in nature. The applicant shall receive a copy of the written report of the hearing officer and shall have the opportunity to file written comments and exceptions to the hearing officer's report within five business days from receipt of such report.

3. The Director shall consider the hearing officer's report and any written comments and exceptions timely submitted by the applicant. Based on that review, the Director shall issue a final decision on the appeal.

4. Final decisions rendered by the Director shall be appealable to the Superior Court, Appellate Division, in accordance with the Rules Governing the Courts of the State of New Jersey.

18:34-1.10 Severability

If any section, subsection, provision, clause, or portion of this chapter is adjudged to be unconstitutional, ultra vires, or invalid by a court of competent jurisdiction, the remaining portions of this chapter shall not be affected thereby.

OTHER AGENCIES

(a)

NEW JERSEY TURNPIKE AUTHORITY

New Jersey Turnpike Authority Towing Rates and Road Services Rates

Proposed Amendments: N.J.A.C. 19:9-3.1 and 3.2

Authorized By: New Jersey Turnpike Authority, Diane Gutierrez-Scaccetti, Chair.

Authority: N.J.S.A. 27:23-5(s).

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

Proposal Number: PRN 2022-030.

Submit written comments by May 6, 2022, to:

Ann Christine Monica, Acting Director of Law
New Jersey Turnpike Authority
PO Box 5042
Woodbridge, NJ 07095-5042
Email: rules@njta.com

The agency proposal follows:

Summary

The New Jersey Turnpike Authority (Authority) proposes to amend its rules at N.J.A.C. 19:9-3.1 and 3.2 to increase the fees that may be charged by service providers for towing services and road services on the New Jersey Turnpike and Garden State Parkway (Roadways). Pursuant to the Authority's enabling legislation, N.J.S.A. 27:23-5(s), the Authority has the power to adopt rules to "fix maximum towing and storage fees" for towing and storage services on the Roadways. The Authority's current maximum routine towing and road service fees were last adjusted five years ago by 20 percent, after remaining unchanged for almost 13 years.

Most recently, significant increases in fuel, insurance, and other operating costs, coupled with the challenges presented by COVID-19, impact the service providers' ability to meet operating costs and provide modest increases in salary and benefits to retain qualified employees. While these combined factors present operating hardships for the service providers generally, the ability of some smaller service providers to remain in business is likely threatened. In turn, the Authority's ability to ensure safe, efficient, and reliable towing and road services on the

Roadways is jeopardized if a sufficient pool of qualified service providers is not available to provide those critical services.

After surveying other regional toll roads, it is apparent that the Authority's towing and road services fees are significantly lower. Accordingly, the Authority proposes to increase routine towing and road service fees on the Roadways to bring them more in line with other regional toll roads, and to ensure that a qualified pool of service providers remains available to perform these critical services on the Authority's Roadways.

A summary of the proposed amendments follows:

The amendments proposed at N.J.A.C. 19:9-3.1(a)1 provide for an increase in the maximum service charge for towing services for Class 1 vehicles (under 7,000 pounds Gross Vehicle Weight Rating (G.V.W.R.), generally, "Passenger Vehicles") from \$72.00 to \$108.00, and an increase in the per mile charge from \$3.50 to \$4.00, resulting in an increase in the total maximum fee for Class 1 vehicles, including the service charge, from \$107.00 to \$148.00. Additionally, the amendments propose to delete N.J.A.C. 19:9-3.1(a)1i(2) governing fees for tows of Class 1 vehicles to other than the service provider's Authority-authorized garage facility at a patron's request (Alternate Destination Tow). Rather, the Authority intends to include provisions in contracts awarded pursuant to N.J.A.C. 19:9-2.13 that ensure the fees for such Alternate Destination Tows are reasonable and fair to Authority patrons who request an Alternate Destination Tow.

The amendments proposed at N.J.A.C. 19:9-3.1(a)2 provide for an increase in the maximum service charge for towing services for Class 2 vehicles (7,000 pounds and over G.V.W.R.; for example, straight truck, or passenger vehicle with trailer) from \$132.00 to \$198.00, and an increase in the per mile charge from \$4.00 to \$4.50, resulting in an increase in the total maximum fee for Class 2 vehicles, including the service charge, from \$172.00 to \$243.00. The amendments propose to delete N.J.A.C. 19:9-3.1(a)2i(1)(B) governing Alternate Destination Tows.

The amendments proposed at N.J.A.C. 19:9-3.1(a)2ii provide for an increase in the maximum service charge for towing services for Class 3 vehicles (generally, over 15,000 pounds G.V.W.R.) from \$250.00 to \$375.00, and an increase in the per mile charge from \$5.00 to \$5.75, resulting in an increase in the total maximum fee for Class 3 vehicles, including the service charge, from \$300.00 to \$432.50.

The amendments also propose a 25 percent increase to additional fees for services to Class 2 or Class 3 vehicles at N.J.A.C. 19:9-3.1(a)2iii. Further, the amendments propose a 75 percent increase to: (i) winching and wrecking fees at N.J.A.C. 19:9-3.1(a)3; (ii) specialized equipment for routine towing services at N.J.A.C. 19:9-3.1(a)4; and (iii) hourly rates covering equipment listed for extra heavy duty towing and recovery services at N.J.A.C. 19:9-3.1(a)5.

Further, the amendments to storage rates at N.J.A.C. 19:9-3.1(b) propose a reduction in free storage for all vehicles from 24 hours to 12 hours. Additionally, storage rates will increase for passenger vehicles from \$25.00 to \$40.00 per calendar day, commencing after the first 12 hours. Thus, the amendments will require free storage for all vehicles for the first 12 hours, and storage will be charged for each calendar day thereafter at the applicable storage rate for each vehicle type set forth at N.J.A.C. 19:9-3.1(b)1, 2, and 3.

The amendments proposed at N.J.A.C. 19:9-3.2(a)1, road service rates governing Class 1 vehicles on the New Jersey Turnpike, provide for an increase in the service charge from \$60.00 to \$75.00. The amendments proposed at N.J.A.C. 19:9-3.2(a)7, tire repair/replacement services for trucks and buses on the New Jersey Turnpike, will increase the maximum service charge from \$125.00 to \$156.00, and the maximum labor rate will increase from \$75.00 per hour to \$94.00 per hour. The charge for an additional tire change on the New Jersey Turnpike will increase from \$25.00 to \$31.00 for each tire change beyond the first tire change.

The amendments proposed at N.J.A.C. 19:9-3.2(b)1, road service rates governing Class 1 vehicles on the Garden State Parkway, provide for an increase in the service charge from \$60.00 to \$75.00. The amendments proposed at N.J.A.C. 19:9-3.2(b)7, tire repair/replacement services for trucks and buses on the Garden State Parkway, will increase the maximum service charge from \$125.00 to \$156.00, and the maximum labor rate will increase from \$75.00 per hour to \$94.00 per hour. The charge for an