

SUBCHAPTER 2. UNDERGRADUATE EOF ACADEMIC AND FINANCIAL ELIGIBILITY

9A:11-2.3 Financial eligibility for initial Article III student grants

(a) The EOF Income Eligibility Scale is based on 200 percent of the annual Federal poverty guideline (that is, doubled) as published annually in the Federal Register. This benchmark was established to reflect an eligible target population consistent with the intent of the original legislation. The EOF Executive Director shall inform institutions of annual adjustments to the EOF Income Eligibility Scale each summer, and the gross income limits set forth in this subsection shall be updated through a notice of administrative change published in the New Jersey Register.

1. Except as provided at (d), (e), (g), (h), and (i) below, dependent and independent students are financially eligible for an initial Article III student grant if their gross household income does not exceed the applicable amounts set forth in the EOF Income Eligibility Scale, as follows:

Academic Year [2025-2026] <b>2026-2027</b>	
Applicants with a <u>Household [size] Size of</u>	Gross Income <u>Not to Exceed</u>
1	\$ [30,120] <b>31,300</b>
2	[40,880] <b>42,300</b>
3	[51,640] <b>53,300</b>
4	[62,400] <b>64,300</b>
5	[73,160] <b>75,300</b>
6	[83,920] <b>86,300</b>
7	[94,680] <b>97,300</b>
8	[105,440] <b>108,300</b>

2. For each additional member of the household, an allowance of [\$10,760] **\$11,000** shall be added to this amount in order to determine EOF eligibility for the [2025-2026] **2026-2027** academic year.

3. (No change.)

(b)-(k) (No change.)

**TREASURY—GENERAL**

**(a)**

**DIVISION OF REVENUE AND ENTERPRISE SERVICES**

**Business Certification for Lesbian, Gay, Bisexual, Transgender, Queer, Questioning+ (LGBTQ+) Businesses**

**Adopted Amendments: N.J.A.C. 17:47-1.1, 1.2, 1.3, 1.4, 1.5, 1.8, 1.9, 1.10, and 1.12**

Proposed: May 5, 2025, at 57 N.J.R. 904(a).

Adopted: August 4, 2025, by Elizabeth Maher Muoio, State Treasurer.

Filed: August 4, 2025, as R.2025 d.103, **without change**.

Authority: P.L. 2024, c. 10; and N.J.S.A. 10:5-36.g and o.

Effective Date: September 2, 2025.

Expiration Date: March 6, 2030.

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

The official comment period ended July 4, 2025. **No comments were received.**

**Federal Standards Statement**

There are no Federal standards or requirements applicable to the adopted amendments. As a result, an explanation or analysis of the

adopted amendments pursuant to Executive Order No. 27 (1994) is not required.

Full text of the adoption follows:

SUBCHAPTER 1. CERTIFICATION

17:47-1.1 Application and scope

(a) This subchapter is promulgated by the Department of the Treasury to establish the procedures for the certification program set forth and directed pursuant to P.L. 2024, c. 10. The law calls for the establishment of a procedure for the certification of LGBTQ+ businesses.

(b) Applications and questions regarding certification of LGBTQ+ businesses should be addressed to the New Jersey Department of the Treasury, at the contact address listed on its website at [www.nj.gov/njbgs](http://www.nj.gov/njbgs).

(c) P.L. 2024, c. 10 applies to every LGBTQ+ business that wishes to participate in the certification program.

17:47-1.2 Definitions

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

...

“Director” means the head of the division or office in the Department of the Treasury designated by the State Treasurer to administer the certification program.

“Division” means the division or office in the Department of the Treasury, that has been allocated the authority by the State Treasurer to certify businesses pursuant to this chapter.

“Electronic database” means the database in which the Department maintains a public listing of small businesses, veteran-owned businesses, disabled veteran-owned businesses, minority-owned, women-owned businesses, and LGBTQ+ businesses.

...

“LGBTQ+ business” means a business, which is:

1. (No change.)

2. A partnership or joint venture, whose management and daily business operations are controlled by one or more individuals who identify as LGBTQ+ and the management and daily business operations of which are controlled by one or more of the individuals who identify as LGBTQ+; or

3. A corporation or other entity, whose management and daily business operations are controlled by one or more individuals who identify as LGBTQ+, which is at least 51 percent owned by one or more individuals who identify as LGBTQ+ or, if stock is issued, at least 51 percent of the stock is owned by one or more individuals who identify as LGBTQ+.

“Managerial and operational control” mean authority over the affairs of a business, including, but not limited to, capital investment, property acquisition, employee hiring, contract negotiations, legal matters, officer and director selection, operating responsibility, financial transactions, and the rights of other shareholders or joint partners. Control shall not include absentee ownership. Control shall be deemed not to exist where an owner does not identify as LGBTQ+. Additionally, control shall not be deemed to exist where someone, other than someone who identifies as LGBTQ+, is disproportionately responsible for the daily operation of a business, or for policy and contractual decisions.

...

17:47-1.3 Standards of certification for LGBTQ+ businesses

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

(c) In order to be eligible to be certified, an LGBTQ+ business must be independently owned, operated, and controlled and can demonstrate the ability to be considered a “going concern,” as the business has sufficient resources needed to continue operating indefinitely by normal industry standards. A business shall meet the following standards to be certified as an LGBTQ+ business:

1.-3. (No change.)

4. Registration. A business shall be registered with the division to do business in New Jersey.

17:47-1.4 Certification procedures for LGBTQ+ businesses

(a) (No change.)

(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.