

TREASURY — TAXATION

(a)

DIVISION OF TAXATION

Sufficient Public Interest; Notice to be Given

Proposed Amendment: N.J.A.C. 18:1-2.4

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

Authority: N.J.S.A. 54:50-1 and 52:14B-3.

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

Proposal Number: PRN 2016-038.

Submit comments by May 20, 2016, to:

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The agency proposal follows:

Summary

N.J.A.C. 18:1-2.4, Sufficient public interest; notice to be given, is proposed for amendment. N.J.A.C. 18:1-2.4(a)2i provides that the New Jersey Division of Taxation (Division) will give 30 days notice prior to the adoption, amendment, or repeal of a regulation, to all persons who have made timely requests of the agency for advance notice of its rulemaking proceedings. The amendment provides that the notice will be mailed to all persons who have made timely requests of the agency for advance notice of its rulemaking proceedings through correspondence delivered to the Division, and to persons on the Division's electronic mailing list. Additionally, the amendment provides at N.J.A.C. 18:1-2.4(a)2iii that the posting of a rulemaking notice on the Division of Taxation's website will serve as the Division's mandatory secondary notice of rulemaking proceedings. This amendment will confirm the Division's compliance with changes to the rulemaking process enacted under P.L. 2013, c. 259, which encourages accessibility and the use of electronic technology.

As the Division has provided for 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 amendment describes the procedures for the advance notice of rulemakings and the secondary notice requirements the Division must provide when adopting a new rule or amending or repealing an existing rule. The rules were adopted pursuant to N.J.S.A. 52:14B-3(1) of the New Jersey Administrative Procedure Act, which provides: "In addition to other rule-making requirements imposed by law, each agency shall: (1) adopt as a rule a description of ... the methods whereby the public may obtain information or make submissions or requests ..." The proposed amendments will benefit the public by providing information as to how to obtain information about rulemaking proposals issued by the Division.

Economic Impact

The proposed amendment serves to protect New Jersey revenues by assisting taxpayers in complying with State tax requirements and by providing advanced notice of rulemaking procedures allowing the public adequate time to comment on the rulemakings.

Federal Standards Statement

A Federal standards analysis is not required because the proposed amendment does not exceed Federal standards or requirements, as there are no Federal standards or requirements applicable to the subject matter of the proposed amendment.

Jobs Impact

The proposed amendment will have no impact on jobs in New Jersey. The Division does not anticipate any increase or decrease in jobs as a result of the proposed amendment.

Agriculture Industry Impact

The proposed amendment will not have an impact on the agriculture industry.

Regulatory Flexibility Statement

The proposed amendment does not impose any requirements on small businesses as the term is defined in the Regulatory Flexibility Act, N.J.S.A. 52:14B-16 et seq. The proposed amendment does not impose reporting, recordkeeping, or compliance requirements on small businesses. The proposed amendment provides information about the Division's notices regarding rulemaking proceedings.

Housing Affordability Impact Analysis

The proposed amendment will not result in a change in the average cost associated with housing. The proposed amendment will have no impact on any aspect of housing because the proposed amendment addresses notices of rulemakings to be given by the Division of Taxation.

Smart Growth Development Impact Analysis

The proposed amendment will have an insignificant impact on smart growth and will not result in a change in the housing production within Planning Areas 1 or 2, or within designated centers, under the State Development and Redevelopment Plan because the proposed amendment addresses notices of rulemakings to be given by the Division of Taxation.

Full text of the proposal follows (additions indicated in boldface **thus**; deletions indicated in brackets [thus]):

SUBCHAPTER 2. PETITIONS FOR RULES; RULEMAKING NOTICE

18:1-2.4 Sufficient public interest; notice to be given

(a) The Division, by notice at least 30 days prior to the adoption, amendment, or repeal of any rule, [shall] **will** afford all interested persons reasonable opportunity to submit data, views, or arguments, orally or in writing, pursuant to N.J.S.A. 52:14B-4.

1. (No change.)

2. The notice [shall] **will** be:

i. Mailed to all persons who have made timely requests of the agency for advance notice of its rulemaking proceedings [and], **through written correspondence delivered to the Division, and to persons on the Division's electronic mailing list. This notice will be provided** in addition to other public notice **that**, by law, [shall] **must** be published in the New Jersey Register;

ii. (No change.)

iii. Made available at the Division of Taxation's website at <http://www.state.nj.us/treasury/taxation/>. **Publication of the notice on the Division's website will serve to satisfy both the Division's mandatory website posting requirement and the Division's other secondary notice requirement.**

3. (No change.)

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