

**TRANSPORTATION**

**(a)**

**CAPITOL PROGRAM MANAGEMENT  
DIVISION OF CONSTRUCTION AND MATERIALS  
OFFICE OF MARITIME RESOURCES  
Notice of Readoption  
I Boat NJ Program**

**Readoption: N.J.A.C. 16:63**

Authority: N.J.S.A. 12:7-34.47; and 27:1A-5, 6, and 75 et seq., specifically 78, 80, 82, and 85.

Authorized By: Francis K. O'Connor, Acting Commissioner, Department of Transportation.

Effective Date: February 20, 2024.

New Expiration Date: February 20, 2031.

**Take notice** that, pursuant to N.J.S.A. 52:14B-5.1.c, the rules at N.J.A.C. 16:63 were scheduled to expire on April 3, 2024. These rules establish the eligibility criteria and application procedures for the I BOAT NJ Program within the Office of Maritime Resources. The program benefits the boating public by promoting, improving, and enhancing the marine industry in New Jersey through grant funding financed by boat registration fees.

Subchapter 1, General Provisions, provides the purpose and scope of the rules, the definitions used throughout the rules, and outlines the standards and prerequisites for project funding and grants.

Subchapter 2, Project Eligibility, outlines the general requirements for eligibility.

Subchapter 3, Grant Application Process, outlines the grant application process and establishes criteria for the formal written proposal process.

Subchapter 4, Project Selection, describes the process by which project proposals are selected by the Department.

Subchapter 5, Contracts, provides for the contractual procedures.

Subchapter 6, Audit and Recordkeeping Requirements, establishes the procedures that grantees must follow regarding audits and record retention.

The Department of Transportation has reviewed the rules and determined that they should be readopted without change. The rules are necessary, reasonable, adequate, and responsive for the purpose for which they were originally promulgated. Therefore, pursuant to N.J.S.A. 52:14B-5.1.c(1), these rules are readopted and shall continue in effect for a seven-year period.

**TREASURY—TAXATION**

**(b)**

**DIVISION OF TAXATION  
Streamlined Sales and Use Tax Rules and  
Procedures**

**Readoption with Amendments: N.J.A.C. 18:24B**

Proposed: December 4, 2023, at 55 N.J.R. 2398(a).

Adopted: February 20, 2024, by Marita Sciarrotta, Acting Director, Division of Taxation.

Filed: February 20, 2024, as R.2024 d.019, without change.

Authority: N.J.S.A. 54:32B-24 and 54:50-1.

Effective Dates: February 20, 2024, Readoption;  
March 18, 2024, Amendments.

Expiration Date: February 20, 2031.

**Summary of Public Comment and Agency Response:  
No comments were received.**

**Federal Standards Statement**

A Federal standards analysis is not required because the rulemaking authority for the readoption with amendments is based on N.J.S.A. 54:32B-24. There are no Federal regulatory requirements or standards that affect this rulemaking. The rules are derived from New Jersey's membership in the SSUTA, which is a compact between a number of states that does not involve the Federal government. The rules readopted with amendments are, therefore, independent from any Federal standards or requirements.

Full text of the readopted rules can be found in the New Jersey Administrative Code at N.J.A.C. 18:24B.

Full text of the adopted amendments follows:

**SUBCHAPTER 1. STREAMLINED SALES AND USE TAX RULES AND PROCEDURES**

**18:24B-1.1 Definitions**

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

...  
"Certified service provider" or "CSP" means an agent certified pursuant to the Agreement to perform the seller's sales and use tax functions as outlined in the contract between the Streamlined Sales Tax Governing Board and the Certified Service Provider, other than the seller's obligation to remit tax on its own purchases.

...  
"Library of Definitions" means the Section of the Agreement that contains common definitions that a member state to the Agreement is required to utilize. The common definitions are set forth at Appendix C of the SSUTA.

"Model 1 seller" means a seller registered pursuant to the Agreement that has selected a CSP as its agent to perform the seller's sales and use tax functions as outlined in the contract between the Streamlined Sales Tax Governing Board and the Certified Service Provider, other than the seller's obligation to remit tax on its own purchases.

"Model 2 seller" means a seller registered pursuant to the Agreement that has selected a CAS to perform part of its sales and use tax functions, but retains responsibility for remitting the tax.

"Model 3 seller" means a seller registered pursuant to the Agreement that has sales in at least five member states, has total annual sales revenue of at least \$500 million, has a proprietary system that calculates the amount of tax due each jurisdiction, and has entered into a performance agreement with the member states that establishes a tax performance standard for the seller. As used in this definition, a seller includes an affiliated group of sellers using the same proprietary system.

"Model 4 seller" means a seller that is registered pursuant to the Agreement and is not a Model 1 seller, a Model 2 seller, or a Model 3 seller.

...  
"Registered under the Agreement" means registration by a seller pursuant to the central registration system provided in Article IV of the Agreement.

**18:24B-1.3 Administration of tax returns**

(a)-(d) (No change.)

(e) Returns shall be required as follows:

1. CSPs shall file an SER and the audit reports provided for by the Governing Board on behalf of Model 1 sellers and, in addition, shall be required to file part 1 of the SER each month if the Model 1 seller is registered with New Jersey pursuant to the Agreement.

2. Model 2 and Model 3 sellers must file part 1 of the SER every month if such sellers are registered with New Jersey pursuant to the Agreement.

3. Model 4 sellers may file an SER. If choosing to file an SER, such sellers shall file part 1 of the SER every month. Model 4 sellers that elect not to file an SER shall file returns on a monthly or quarterly basis in the same manner as sellers that are registered in New Jersey and did not register pursuant to the SSUTA. Such sellers, who elect to file an SER, shall give at least three months notice of the seller's intent to discontinue filing an SER.