

2. Is totally and permanently disabled by a qualifying condition or impairment of health as a direct result of participation in World Trade Center rescue, recovery, or cleanup operations;

3. Is a member of PERS:

i. Who is or was enrolled in PERS because the member did not meet the age or medical requirements for enrollment in PFRSNJ on the basis of the position held; or

ii. Who is an emergency medical technician;

4. Is enrolled in Tier 1, Tier 2, or Tier 3 of PERS; and

5. Passed a physical examination for entry into public service that failed to disclose evidence of a qualifying condition or impairment of health that formed the basis for the total and permanent disability.

(b) A retiree who retired on a service retirement, early retirement, or an ordinary disability retirement shall be eligible to apply to the board of trustees to have the retiree's retirement allowance recalculated as an accidental disability retirement allowance for benefit payments on or after the application for recalculation, if the retiree:

1. Participated in the World Trade Center rescue, recovery, or cleanup operations for a minimum of eight hours;

2. Is totally and permanently disabled by a qualifying condition or impairment of health as a direct result of participation in World Trade Center rescue, recovery, or cleanup operations;

3. Is a retiree of PERS:

i. Who was enrolled in PERS because the retiree did not meet the age or medical requirements for enrollment in PFRSNJ on the basis of the position held; or

ii. Who is an emergency medical technician;

4. Was enrolled in Tier 1, Tier 2, or Tier 3 of PERS; and

5. Passed a physical examination for entry into public service that failed to disclose evidence of a qualifying condition or impairment of health that formed the basis for the total and permanent disability.

17:2-9.4 Filing requirements

(a) A member or retiree must file a written and sworn Eligibility Registration Form with the Division indicating the dates, locations of service, and number of hours of participation in World Trade Center rescue, recovery, or cleanup operations by July 8, 2021, to qualify for the presumption or recalculation pursuant to N.J.A.C. 17:2-9.3, unless a retiree files an application for recalculation, pursuant to N.J.A.C. 17:2-9.3(b), before July 8, 2021, then such application for recalculation shall serve as the Eligibility Registration Form. This form allows eligible PERS members or retirees the right to file for an accidental disability retirement should they become totally and permanently disabled by a qualifying condition or impairment of health as a direct result of participation in World Trade Center rescue, recovery, or cleanup operations.

(b) A retiree seeking recalculation of a retirement allowance pursuant to N.J.A.C. 17:2-9.3(b) must file an application for recalculation, on a form prescribed by the Division, within 30 days of the date that the retiree knew or should have known of the existence of a total and permanent disability caused by a qualifying condition or impairment of health and its relation to World Trade Center rescue, recovery, or cleanup operations. Retirees who knew, or should have known, of the existence of a total and permanent disability caused by a qualifying condition or impairment of health and its relation to World Trade Center rescue, recovery, or cleanup operations before July 8, 2019, must have filed an application for recalculation, on a form prescribed by the Division, by October 15, 2019 (within 30 days of September 16, 2019, the date members and retirees were notified of the enactment of P.L. 2019, c. 157, and the requirement to file).

(c) A member with an Eligibility Registration Form on file with the Division must file an application with the prospective date of retirement pursuant to N.J.A.C. 17:2-6.1.

(d) N.J.S.A. 43:15A-43 requires the Board to designate physicians to perform medical examinations of members who apply for accidental disability retirements. If a member or retiree who is enrolled in the World Trade Center Health Program provides medical documentation for treatment provided, or paid, by the World Trade Center Health Program sufficient to allow the Medical Review Board to certify that the member or retiree is totally and permanently disabled by a qualifying condition or impairment of health as a direct result of participation in World Trade

Center rescue, recovery, or cleanup operations, no further evaluation is necessary. However, if the medical documentation is not sufficient to establish a total and permanent disability caused by a qualifying condition or impairment of health as a direct result of participation in World Trade Center rescue, recovery, or cleanup operations after review by the Medical Review Board, then an independent medical examination shall be required pursuant to N.J.A.C. 17:1-7.10.

17:2-9.5 Calculation of accidental disability

If a member or retiree is approved for an accidental disability retirement under the provisions of P.L. 2019, c. 157, the annual allowance shall be 72.7 percent of the member or retiree's salary at the time of participation in World Trade Center rescue, recovery, or cleanup operations. If a member or retiree was not a member of PERS at the time of participation in World Trade Center rescue, recovery, or cleanup operations, the annual allowance shall be 72.7 percent of the member or retirees' salary at the time of enrollment in PERS.

TREASURY—TAXATION

(a)

DIVISION OF TAXATION

Notice of Readoption  
Office of Criminal Investigation

Readoption: N.J.A.C. 18:31

Authority: N.J.S.A. 54:40A-22, 54:1-8, and 54:50-1.

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

Effective Date: December 1, 2020.

New Expiration Date: December 1, 2027.

**Take notice** that pursuant to N.J.S.A. 52:14B-5.1, the rules at N.J.A.C. 18:31 were to expire on February 11, 2021. N.J.A.C. 18:31 provides that the Division of Taxation, Office of Criminal Investigation, will conduct background checks on certain prospective appointees to Division of Taxation positions, Division of Revenue positions, and certain subcontractor positions. The background investigation consists of a routine inquiry to confirm a job applicant's education, prior employment, references, and a check to investigate the applicant's criminal record, if any, and motor vehicle and tax compliance record. N.J.A.C. 18:31 further promulgates basic and in-service training requirements for a Division of Taxation special agent. An exemption is granted to an individual who has successfully completed training courses of other law enforcement agencies with requirements equivalent to those at N.J.A.C. 18:31-1.2(a)1. The Division of Taxation has reviewed the 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. 18:31 is readopted without change and shall continue in effect for a seven-year period.

(b)

DIVISION OF TAXATION

Notice of Readoption  
Conference and Appeals

Readoption with Technical Changes: N.J.A.C. 18:32

Authority: N.J.S.A. 54:50-1.

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

Effective Dates: November 30, 2020, Readoption;  
January 4, 2021, Technical Changes.

New Expiration Date: November 30, 2027.

**Take notice** that pursuant to N.J.S.A. 52:14B-5.1, the Conference and Appeals rules at N.J.A.C. 18:32 are readopted and shall continue in effect for a seven-year period. The rules had been scheduled to expire on December 11, 2020.

The Division of Taxation (Division) has reviewed the rules and has determined that the rules should be readopted, with technical changes, to update the Division's addresses and contact information throughout the chapter, because they are necessary, reasonable, and proper for the purpose for which they were originally promulgated. In accordance with N.J.S.A. 52:14B-5.1.c(1), timely filing of this notice extended the expiration date of the chapter seven years from the date of filing. Although this notice of re Adoption was filed with less than 30 days to the then-current expiration date, it is still timely, pursuant to Executive Order No. 127 (2020).

The Conference and Appeals Branch within the Division conducts administrative hearings and reviews of findings or assessments in accordance with N.J.S.A. 54:49-18. The rules at N.J.A.C. 18:32 govern the requirements and procedures that taxpayers must follow when submitting a protest to the Division. The rules inform taxpayers and taxpayers' representatives what documents, information, and payments must accompany a protest and request for hearing.

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

#### SUBCHAPTER 1. CONFERENCES AND APPEALS

##### 18:32-1.7 Transfer inheritance tax; railroad tax

Transfer inheritance and estate tax hearings are held pursuant to N.J.A.C. 18:26-12.5 through 12.10 and may be scheduled by contacting the Individual Tax Audit Branch, 50 Barrack Street, [P.O.] **PO** Box [269] **249**, Trenton, NJ [08695-0269] **08695-0249**. Railroad tax hearings are held pursuant to N.J.A.C. 18:23-11.2 and 11.3 and may be scheduled by contacting Property Administration, 50 Barrack Street, [P.O.] **PO** Box [269] **251**, Trenton, NJ [08695-0269] **08695-0251**.

##### 18:32-1.8 Submitting a protest

Protests, petitions for redetermination, and requests for administrative hearings should be submitted to the Conference and Appeals Branch, Division of Taxation, 50 Barrack Street, [P.O.] **PO** Box 198, Trenton, NJ 08695-0198 **or electronically submitted to [conference.appeals@treas.nj.gov](mailto:conference.appeals@treas.nj.gov)**. In order to determine the timeliness of receipt, the Conference and Appeals Branch follows **the postmark rules at N.J.A.C. 18:2-4**.

## OTHER AGENCIES

### (a)

#### CASINO CONTROL COMMISSION

##### Hearings and Appeals

##### Readoption: N.J.A.C. 19:42A

Proposed: April 20, 2020, at 52 N.J.R. 884(a).

Adopted: December 9, 2020, by the Casino Control Commission, James T. Plousis, Chairman.

Filed: December 9, 2020, as R.2021 d.005, **without change**.

Authority: N.J.S.A. 5:12-63, 69, 80, 86, 89, 94, 95, 107, and 108.

Effective Date: December 9, 2020.

Expiration Date: December 9, 2027.

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

**No comments were received.**

##### Federal Standards Statement

A Federal standards analysis is not required because the readopted rules are mandated by the provisions of the Casino Control Act, N.J.S.A. 5:12-1 et seq., and are not subject to any Federal requirements or standards.

**Full text** of the readopted rules can be found in the New Jersey Administrative Code at N.J.A.C. 19:42A.