RULE ADOPTIONS

CIVIL SERVICE

(a)

CIVIL SERVICE COMMISSION
Classification, Services, and Compensation Advancement Pay Adjustments: State Service
Adopted Amendment: N.J.A.C. 4A:3-4.9
Adopted: July 16, 2014, by the Civil Service Commission, Robert M.
Czzech, Chair/CEO.
Filed: July 21, 2014, as R.2014 d.128, without change.
Authority: N.J.S.A. 11A:2-6(d) and 11A:3-7.
Effective Date: August 18, 2014.
Expiration Date: November 18, 2016.
Summary of Hearing Officer Recommendations and Agency Responses:
A public hearing on this rule proposal was held on April 23, 2014, in Trenton, New Jersey. Elizabeth Rosenthal served as hearing officer. No
comments were received at that time. The hearing officer recommended adoption of the proposal without change. The record of the
public hearing may be reviewed by contacting Henry Maurer, Director,
Division of Appeals and Regulatory Affairs, Civil Service Commission,
P.O. Box 312, Trenton, New Jersey 08625-0312.
Summary of Public Comment and Agency Response:
No written comments were received.
Federal Standards Statement
A Federal standards analysis is not required because the adopted amendment governs compensation in New Jersey State government in
certain promotional situations, and is not subject to any Federal standards
or requirements.
(Agency Note: The text of N.J.A.C. 4A:3-4.9(b) below reflects the
adoption of amendments to this section effective June 2, 2014.)
Full text of the adoption follows:
4A:3-4.9 Advancement pay adjustments: State service
(a) Unless a different salary adjustment is established in a collective
negotiations agreement, the following provisions shall be applied when employees are appointed to a title with a higher class code, except that in
no event shall such adjustment result in a higher salary than that provided
for in this section.
(b) Employees who are appointed to a title with a higher class code
shall receive a salary increase equal to at least one increment in the salary range of the former title plus the amount necessary to place them on the
next higher step in the new range. If the workweek changes, workweek
adjustments will be made prior to the determination of anniversary date.
If the workyear increases, workweek adjustments will be made prior to
salary determination. (See (g) below). This subsection shall apply when the
following conditions are met:
1. Employees are appointed from their permanent title to a title with a
higher class code following or subject to a promotional examination;
2. Employees are serving in a title which is reevaluated to a higher
class code;
3. Employees receive an advancement appointment to a higher title
level with a higher class code in a job band; or
4. Employees are appointed to a title with a higher class code, when the
conditions in (b)1, 2, or 3 above are not applicable, provided the Chairperson of the Civil Service Commission or designee finds the
following criteria are met:

COMMUNITY AFFAIRS

(b)

DIVISION OF HOUSING AND COMMUNITY RESOURCES
Neighborhood Revitalization State Tax Credit Eligibility of Business Entities for Tax Credit
Tax Credit Allowable
Adopted Amendment: N.J.A.C. 5:47-2.2
Adopted: July 22, 2014, by Richard E. Constable, III, Commissioner,
Department of Community Affairs.
Filed: July 24, 2014, as R.2014 d.130, without change.
Effective Date: August 18, 2014.
Expiration Date: March 9, 2016.
Summary of Public Comments and Agency Responses:
Comments were received from the Jewish Renaissance Foundation. COMMENT: The Jewish Renaissance Foundation has been a
participant of Neighborhood Revitalization State Tax Credit for four years. They commented that the new changes will open the program to
many individuals who pay taxes for their businesses through New Jersey Gross Income Tax rather than through other Corporate tax options. They
noted that this will open the pool of potential partners and asked that we adopt the rules.

RESPONSE: The Department thanks the Jewish Renaissance Foundation for its enthusiastic support of the proposal.

Federal Standards Statement

No Federal standards analysis is required because this amendment is not being adopted under the authority of, or in order to implement, comply with, or participate in any program established under Federal law or a State statute that incorporates or refers to a Federal law, standards, or requirements.

Full text of the adoption follows:

SUBCHAPTER 2. ELIGIBILITY OF BUSINESS ENTITIES FOR TAX CREDIT

5:47-2.2 Tax credit allowable
(a) (No change.)
(b) The credit may be applied by the business entity receiving the certificate as credit against tax imposed on business related income, including, but not limited to, business income subject to the provisions of the Corporation Business Tax Act (1945), P.L. 1945, c. 162 (N.J.S.A. 54:10A-1 et seq.), the New Jersey Gross Income Tax Act, N.J.S.A. 54A:1-1 et seq., the Savings Institution Tax Act, P.L. 1973, c. 31 (N.J.S.A. 54:10D-1 et seq.), the tax imposed on marine insurance companies pursuant to N.J.S.A. 54:16-1 et seq., the tax imposed on insurers generally, pursuant to P.L. 1945, c. 132 (N.J.S.A. 54:18A-1 et seq.), the sewer and water utility excise tax imposed pursuant to section 6 of P.L. 1940, c. 5 (N.J.S.A. 54:30A-54) and the petroleum products gross receipts tax imposed pursuant to section 3 of P.L. 1990, c. 42 (N.J.S.A. 54:15B-3).

1. For a taxpayer applying credit to liability due pursuant to the New Jersey Gross Income Tax Act, N.J.S.A. 54A:1-1 et seq., the credit allowed pursuant to this section shall only be applied to the amount of gross income tax liability for the taxable year that, as a percentage of gross income tax liability, is equal to the percentage of the taxpayer’s gross income that is attributable to the taxpayer’s business entity through which the taxpayer provided the funding for the qualified project. For purposes of determining the amount of gross income tax liability to which a credit allowed pursuant to this section may be applied, gross income shall be calculated without the application of exclusions or deductions.

(c) (No change.)
(d) Credit shall not be allowed for activities for which the business entity is receiving credit under any other provision against any tax on business related income, including, but not limited to, the corporation business tax, New Jersey Gross Income Tax, corporate income tax, insurance premiums tax, petroleum products gross receipts tax, public utilities franchise tax, public utilities gross receipts tax, public utility excise tax, railroad franchise tax, and the saving institution tax.

(e) The tax credit shall be awarded only for assistance provided within the same tax year as that in which the Commissioner issued the certificate, or if the Commissioner approved assistance for more than one year, within each following tax year in which payment was made as set forth in the schedule that shall be attached to the certificate issued by the Commissioner. This provision may be waived for good cause shown.

(f) (No change.)
(g) The Department will grant priority in awarding tax credits to business entities that identify a nonprofit organization partner that has an approved project in its application for tax credits, followed by the remaining prioritizations listed in and pursuant to P.L. 2001, c. 415 (N.J.S.A. 52:27D-496). An approved project will consist of a project application submitted by a nonprofit organization to the Department, as part of an application cycle, which is reviewed and determined to be qualified for funding. The Department will publicize on the Department’s website, a list of approved projects for business entities to consider when applying for tax credits.

(h) (No change.)