

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

#### SUBCHAPTER 4. DEFINITIONS

##### 13:71-4.1 Definitions

(a) (No change.)

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

...  
 “Entry” means two or more horses starting in a race when owned or trained by the same person, or trained in the same stable or by the same management[. Such] **and such** horses are coupled as an “entry” **at the discretion of the presiding judge, where it is deemed necessary to protect the public interest.** A wager on one horse in an entry shall be a wager on all of [them] **the horses in the entry.** [Provided, however, that when a trainer enters two or more horses in a stake, early closing, futurity, free-for-all or other special event under bona fide separate ownerships, the said horses may, at the request of the association and with the approval of the Commission be permitted to race as separate betting entries. The presiding judge shall be responsible for coupling horses. In addition to the foregoing, horses may be coupled as an entry where it is necessary to do so to protect the public interest for the purpose of pari-mutuel wagering only. Entries shall not be permitted in overnight events without approval of the Commission.]  
 ...

#### SUBCHAPTER 7. LICENSING

##### 13:71-7.13 Registered stable; member

A person may be registered in more than one stable name. [No person, however, will be permitted to enter more than one horse, in which he has an interest, in any one race without said horse being coupled as an entry.]

#### SUBCHAPTER 16. DECLARATION TO START AND DRAWING HORSES

##### 13:71-16.5 Entries

[When the starters in a race include two or more horses owned or trained by the same person, or trained in the same stable or in the same management, they shall be coupled as an “entry” and a wager on one horse in the “entry” shall be a wager on all horses in the “entry.”] **All horses owned wholly, or in part, by the same owner, the spouse of any such owner, or trained by the same trainer, shall not be coupled as an entry but rather shall run as separate wagering interests, except at the discretion of the presiding judge, where the presiding judge believes it is necessary to couple the horses in order to protect the public interest.** “Ownership” shall be construed to mean any person required to be licensed as an owner pursuant to [these rules] **this chapter** and in the instance of multiple ownerships, persons possessing at least five percent commonality of interest in each of the respective horses. [Provided, however, that when a trainer enters two or more horses in a race under bona fide separate ownerships, the Commission may, on application by the association conducting the race permit the horses to race as separate betting entities. The Commission shall consider such requests on a case by case basis in the best interest of racing, considering the facts and circumstances concerning the race meet that is the subject of the association’s application for approval. For races worth \$500,000 or more, all horses entered to race in such races, regardless of common trainers or ownership interest, shall race as individual betting interests. If the race is split in two or more divisions, horses in an “entry” shall be seeded in separate division insofar as possible, but the divisions in which they compete and their post positions shall be drawn by lot. The above provisions shall also apply to elimination heats.] **If two or more horses entered in the same race are owned in whole or in part by the same person or persons, spouse of any such person or persons, or are trained by the same trainer, the racing association shall take such actions as are necessary to adequately inform the public, including prominently publishing the name of the owner(s) and trainer in the**

**official program and announcing the common trainer or ownership interests over the public address system.**

#### SUBCHAPTER 20. RULES OF RACING

##### 13:71-20.8 Violations involving entries [,complaints,] **or horses with common owner(s) or trainer interests,** penalties

If any of the violations in [N.J.A.C. 13:71-20.7] **this subchapter** are committed by a person driving a horse coupled as an entry in the betting **or driving a horse that has a common owner(s) or common trainer with another horse in the race,** the judges may set [both] **those horses sharing a common owner(s) or trainer** back, if, in their opinion, the violation may have affected the finish of the race. Otherwise, penalties may be applied individually to the drivers of any entry **or horse sharing common interests.**

#### SUBCHAPTER 27. MUTUELS

##### 13:71-27.16 Entry defined

When two or more horses **owned wholly or in part by the same owner(s) or the spouse of any such owner, or trained by the same trainer** run in a race, and are coupled [because of common ties] **at the discretion of the presiding judge in order to protect the public interest,** they are called an “entry” and a wager on one [of them] **horse in an entry** shall be a wager on all of [them] **the horses in the entry.**

## TREASURY—TAXATION

(a)

### DIVISION OF TAXATION

#### Uniform Transitional Utility Assessment

#### Proposed New Rules: N.J.A.C. 18:9

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

Authority: N.J.S.A. 54:50-1 and 54:30A-122.

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

Proposal Number: PRN 2022-042.

Submit written comments by June 3, 2022, to:

Elizabeth J. Lipari  
 Administrative Practice Officer  
 Division of Taxation  
 3 John Fitch Way  
 PO Box 269  
 Trenton, NJ 08695-0269  
 Email: [Tax.RuleMakingComments@treas.nj.gov](mailto:Tax.RuleMakingComments@treas.nj.gov)

The agency proposal follows:

#### Summary

Pursuant to N.J.S.A. 52:14B-5.1, N.J.A.C. 18:9 expired on January 20, 2022. The Division of Taxation (Division) has reviewed the expired rules and has determined them to be necessary, reasonable, and proper for the purpose for which they were originally promulgated, and, therefore, proposes them as new rules herein.

As a result of the enactment of the Uniform Transitional Utility Assessment Act (UTUA), N.J.S.A. 54:30A-114 et seq., effective January 1, 1998, a uniform transitional utility assessment was imposed on certain telephone companies, gas and electric light, heat, and power corporations and their successors. This assessment was part of the statutory scheme that eliminated the gross receipts and franchise tax and instead subjected such companies to the corporation business tax and subjected their sales of natural gas, electricity, and utility service to the sales and use tax.

The expired rules proposed herein as new rules are proposed for amendment to update cross-references.

N.J.A.C. 18:9-1.1 states that business entities that were either subject to N.J.S.A. 54:30A-16 et seq., as of April 1, 1997, or to N.J.S.A. 54:30A-49 et seq., prior to January 1, 1998, are subject to the UTUA. N.J.A.C. 18:9-1.1 makes clear that the UTUA applies to the corporate or non-corporate legal successors or assignees, whether through any reorganization, sale, bankruptcy, consolidation, merger, or other transaction or occurrence of any kind without limitation. The expired rule, proposed herein as a new rule, makes clear that the UTUA liability follows the assets through corporate reorganizations.

N.J.A.C. 18:9-1.2 requires that, in addition to a quarterly return, all UTUA taxpayers must report to the Division their Sales and Use Tax - Energy liability and any remaining UTUA Sales and Use Tax - Energy credit on a monthly basis. N.J.A.C. 18:9-1.2 allows the Director of the Division of Taxation to require UTUA taxpayers to file any other reports or information deemed necessary to administer the UTUA.

As the Division has provided 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 expired rules proposed herein as new rules will affect very few taxpayers. When the law was enacted, 12 companies were subject to the UTUA. That number has increased to 19 companies. N.J.A.C. 18:9-1.2 will apply to nine companies that are required to make a payment, in accordance with N.J.S.A. 54:30A-116 and who will have a UTUA Sales and Use Tax - Energy credit during the tax year. These companies are large utilities that can readily comply with the rule.

**Economic Impact**

N.J.A.C. 18:9-1.2 requires a UTUA taxpayer to report to the Division its Sales and Use Tax - Energy liability and the remaining balance of its UTUA Sales and Use Tax - Energy credit. Having this information on a monthly basis, instead of quarterly, will allow the Department of the Treasury’s Office of Revenue and Economic Analysis to more accurately forecast and account for revenue over the course of the year.

**Federal Standards Statement**

The expired rules proposed herein as new rules do not contain any requirement that exceeds those imposed by Federal law. The rules represent a policy of the Division of Taxation that is not subject to any Federal requirements or standards.

**Jobs Impact**

The Division of Taxation does not anticipate that any jobs will be generated or lost as a result of the expired rules proposed herein as new rules.

**Agriculture Industry Impact**

The expired rules proposed herein as new rules do not deal specifically with the agriculture industry and do not impact that industry.

**Regulatory Flexibility Statement**

Compliance with the Uniform Transitional Utility Assessment Act is required of any subject New Jersey business, regardless of whether it is considered to be a small business within the meaning of the Regulatory Flexibility Act, N.J.S.A. 52:14B-16 et seq., or a large business. The Uniform Transitional Utility Assessment rules apply only to nine utility companies, none of which are considered to be a small business, as that term is defined in the Regulatory Flexibility Act. Accordingly, a regulatory flexibility analysis is not required. The expired rules proposed herein as new rules will not necessitate the hiring of professional staff in order to comply, but businesses subject to the assessment may wish to obtain professional services to determine how to comply with the rules.

**Housing Affordability Impact Analysis**

The expired rules proposed herein as new rules would not result in a change in the affordability of housing in New Jersey and there is an extreme unlikelihood that the expired rules proposed herein as new rules would evoke a change in the average cost associated with housing. The expired rules proposed herein as new rules would have no impact on any aspect of housing because the expired rules proposed herein as new rules deal with the Uniform Transitional Facility Assessment.

**Smart Growth Development Impact Analysis**

The expired rules proposed herein as new rules would 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. This is because the expired rules proposed herein as new rules have nothing to do with housing production, either within Planning Areas 1 or 2, within designated centers, or anywhere in the State of New Jersey. The expired rules proposed herein as new rules deal with the Uniform Transitional Facility Assessment.

**Racial and Ethnic Community Criminal Justice and Public Safety Impact**

The Division has evaluated this rulemaking and determined that it will not have an impact on pretrial detention, sentencing, probation, or parole policies concerning adults and juveniles in the State. Accordingly, no further analysis is required.

**Full text** of the expired rules proposed herein as new rules may be found in the New Jersey Administrative Code at N.J.A.C. 18:9.

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

SUBCHAPTER 1. UNIFORM TRANSITIONAL UTILITY ASSESSMENT

18:9-1.1 Applicability of Uniform Transitional Utility Assessment

(a) Telephone companies that were subject to the provisions [of P.L. 1940, c. 4] **at N.J.S.A. 54:30A-16 et seq.**, as of April 1, 1997, and gas and electric light, heat, and power corporations that were subject to the provisions [of P.L. 1940, c. 45] **at N.J.S.A. 54:30A-16 et seq.**, municipal or otherwise, prior to January 1, 1998, are subject to the Uniform Transitional Utility Assessment (UTUA) Act, N.J.S.A. 54:30A-114 et seq.

(b) Corporate or non-corporate legal successors or assigns to the entities [in] **at (a) above**, whether through any reorganization, sale, bankruptcy, consolidation, merger, or other transaction or occurrence of any kind without limitation, also are subject to the UTUA. These successors and assigns are liable for the UTUA whether or not a transfer of corporate stock or a sale of corporate assets is involved.

(c) (No change.)

**OTHER AGENCIES**

**(a)**

**NEW JERSEY ECONOMIC DEVELOPMENT AUTHORITY**

**Authority Assistance Programs  
Historic Property Reinvestment Program**

**Proposed New Rules: N.J.A.C. 19:31-26**

Authority: P.L. 2020, c. 156 and P.L. 2021, c. 160.

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

Proposal Number: PRN 2022-047.

Submit written comments by June 3, 2022, to:

Jacob Genovay, Sr. Legislative and Regulatory Officer  
New Jersey Economic Development Authority  
PO Box 990  
Trenton, NJ 08625-0990  
[jgenovay@njeda.com](mailto:jgenovay@njeda.com)

The agency proposal follows:

**Summary**

The New Jersey Economic Development Authority (“NJEDA” or “Authority”) is proposing rules to establish tax credits for part of the cost of rehabilitating historic properties in this State pursuant to the Historic Property Reinvestment Act (Act), sections 2 through 8 of the New Jersey