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NEW JERSEY LAW REVISION COMMISSION

MEETING AGENDA

The New Jersey Law Revision Commission will meet on Thursday, March 17, 2022, at 4:30 p.m.

The March 17th meeting of the Commission will be held at the law offices of Porzio, Bromberg & Newman, P.C., at: 100 Southgate Parkway, Morristown, NJ 07962-1997.

Anyone wishing to attend the meeting in person will need to show proof of vaccination. Any member of the public that wishes to submit comments on any agenda item, or would like to participate in the meeting virtually, should contact Laura C. Tharney *in advance of the start time of the meeting*, at: lct@njlrc.org

- 1. Re-Enrollment in PERS** - Consideration of a Draft Tentative Report recommending modification to N.J.S. 43:15A-57.2b.(2) to clarify the scope of the “teaching role” exception to re-enrollment in the Public Employees’ Retirement System (PERS). [Report](#)
- 2. Use of the Term “Inmate”** – Consideration of a Draft Tentative Report proposing replacement of the term “inmate” with person-first or other updated language as appropriate. [Report Appendix](#)
- 3. Transfer of Jurisdiction in Tax Assessment Challenges** - Consideration of an Update Memorandum regarding preliminary outreach and the legislative history of N.J.S. 54:3-21, and proposing clarification of the procedural mechanism for transferring jurisdiction to the Tax Court as discussed in *30 Journal Square Partners, LLC v. City of Jersey City*, 32 N.J. Tax 91 (N.J. Tax 2020). [Memo](#)
- 4. Audit Adjustments Involving Returns from Closed Years** – Consideration of a Memorandum proposing a project to review the apparent conflict between the statutes applicable to situations in which an audit of current filings results in the application of revisions to closed filings that are otherwise beyond the statute of limitations, as discussed in *R.O.P. Aviation, Inc. v. Dir., Div. of Tax'n*, 32 N.J. Tax 346, 354 (2021). [Memo](#)
- 5. Property Taxation** – Consideration of an Update Memorandum recommending the conclusion of the Commission’s work in this area. [Memo](#)