

CHAPTER 264

AN ACT concerning the communication of certain statutory and regulatory requirements and supplementing Title 54 of the Revised Statutes.

BE IT ENACTED *by the Senate and General Assembly of the State of New Jersey:*

C.52:18A-25.1 Business registration requirements, computer-based service option, definitions.

1. a. As used in this act:

“Business” means an individual, partnership, association, joint stock company, trust, corporation, non-profit corporation, or other legal business entity or successor thereof that files business registration documents with the Division of Revenue and Enterprise Services in the Department of the Treasury, but does not include a government agency.

“Official and authoritative notification” means information concerning new statutory or regulatory requirements with which a business is required to comply, including tax and employer requirements, and information on economic incentives, which are determined appropriate for distribution in accordance with this section pursuant to the rules adopted pursuant to subsection f. of this section.

b. (1) A business required to comply with any business registration requirement of the Division of Revenue and Enterprise Service in the Department of the Treasury or any successor agency shall have the option to register for a computer-based service administered or made available by the division for the purpose of receiving official and authoritative notifications electronically from State agencies capable of sending the notifications. The service shall be linked with the division’s online business filing services and shall collect and store electronic mail addresses and other contact information, including cellular telephone numbers, provided by business registrants.

(2) A business that accepts the option to receive electronic notifications pursuant to this subsection shall maintain postal mailing addresses pursuant to the various registry filing statutes for service of process and other forms of notice and contact by the public.

(3) Nothing in this act shall be construed to supersede or modify any statutory requirement that a notice be sent by postal mail or certified mail where that method is expressly required by law.

c. The Division of Revenue and Enterprise Services shall provide the Department of Labor and Workforce Development, Division of Taxation, New Jersey Economic Development Authority, and any other State government agency that sends official and authoritative notices with the electronic addresses and other contact information provided pursuant to subsection b. of this section to allow for the implementation of the provisions of this section and rules and regulations adopted pursuant to this section.

d. Notwithstanding any law, rule, or regulation to the contrary, a business that accepts the option to receive email notifications, pursuant to subsection b. of this section, shall no longer receive paper versions of official and authoritative notifications from the agencies receiving contact information from the division.

e. The division shall allow a business that is registered for the service established under subsection b. of this section to request a cessation of the electronic notifications provided pursuant to subsection b. of this section. Upon receipt of this request, the division shall notify all agencies receiving contact information from the division that the business has elected to cease electronic notifications and that the agencies shall resume sending paper or other forms of communication to the business.

f. The State Treasurer, in consultation with the Commissioner of Labor and Workforce Development, the Director of the Division of Taxation, and the Chief Executive Officer of the

New Jersey Economic Development Authority, shall adopt rules and regulations pursuant to the "Administrative Procedure Act," P.L.1968, c.410 (C.52:14B-1 et seq.), to implement the provisions of this act.

2. This act shall take effect on January 1 next following the date of enactment, except that the State Treasurer may take any anticipatory administrative action as shall be necessary for the implementation of this act.

Approved January 12, 2026.