

SENATE, No. 26

STATE OF NEW JERSEY

INTRODUCED MAY 3, 1948

By Mr. ARMSTRONG

Referred to Committee on State Government Reorganization

AN Act relating to the reorganization of the executive and administrative offices, departments, and instrumentalities of the State Government; establishing and concerning a Department of the Treasury as a principal department in the executive branch of the State Government; and repealing sections 52:18-1 to 52:18-4, inclusive, 52:18-6, 52:18-7, 52:18-9, 52:18-12, 52:19-1, 52:19-3, 52:19-4, and 52:19-6 to 52:19-9, inclusive, of the Revised Statutes.

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

1 1. There is hereby established in the executive branch of the State Gov-
2 ernment a principal department which shall be known as the Department of
3 the Treasury.

4 As used in this act, unless the context clearly indicates otherwise, the
5 word "department" means the Department of the Treasury established
6 herein.

1 2. The administrator and head of the department shall be the State
2 Treasurer, who shall be a person qualified by training and experience to per-
3 form the duties of his office, and who shall be appointed by the Governor,
4 with the advice and consent of the Senate. The State Treasurer shall serve
5 at the pleasure of the Governor during the Governor's term of office and un-

30 Nothing in this section shall be construed to repeal or otherwise affect
31 any law of this State relating to the purchase or use of the products of the
32 labor of the inmates of a charitable, reformatory or penal institution of
33 this State.

1 20. The Division of Local Government of the existing State Department
2 of Taxation and Finance, together with all of its functions, powers and duties
3 is continued, but such Division is transferred to and constituted the Division
4 of Local Government in the Department of the Treasury established here-
5 under. The Local Government Board of the Division of Local Government in
6 the existing State Department of Taxation and Finance and all of its
7 functions, powers and duties are hereby transferred to the Division of Local
8 Government established hereunder in the Department of the Treasury.
9 Such board shall continue to have all of the powers and shall exercise all of
10 the functions and duties vested in, or imposed upon, it by law. This act shall
11 not affect the terms of office of the present members of such board. Such
12 board shall continue to be constituted as provided by existing law. Any
13 member of such board may be removed from office by the Governor, for
14 cause, upon notice and opportunity to be heard.

1 21. The administrative head of the Division of Local Government shall
2 be the director, who shall be a person qualified by training and experience
3 to direct the work assigned to such division. The director of such division
4 shall be appointed by the Governor, with the advice and consent of the Sen-
5 ate, and shall serve during the term of office of the Governor appointing
6 him and until the director's successor is appointed and has qualified.

7 The director of the Division of Local Government shall receive such
8 salary as shall be provided by law.

9 The person in office as director of the Division of Local Government of
10 the existing State Department of Taxation and Finance on the thirtieth day
11 of June, one thousand nine hundred and forty-eight, shall hold the office of di-
12 rector of the Division of Local Government in the Department of the Treas-
13 ury established hereunder for the period of his term as director of the Divi-

14 sion of Local Government in the existing State Department of Taxation and
15 Finance which remains unexpired on the effective date of this act, and until
16 his successor is appointed and has qualified.

1 22. The director of the Division of Local Government shall be the chair-
2 man of the Local Government Board in the Division of Local Government.

1 23. The functions, powers and duties of the director of the Division of
2 Local Government of the existing State Department of Taxation and Finance
3 are continued, but such functions, powers and duties are hereby transferred
4 to and vested in the director of the Division of Local Government estab-
5 lished hereunder in the Department of the Treasury.

1 24. The Division of Taxation of the existing State Department of Taxa-
2 tion and Finance, together with all of its functions, powers and duties is
3 continued, but such division is hereby transferred to and constituted the Di-
4 vision of Taxation in the Department of the Treasury established hereunder.

5 The Division of Taxation shall be headed by a director, who shall be a
6 person qualified by training and experience to direct the work assigned to
7 such division. The director of such division shall be appointed by the Gov-
8 ernor, with the advice and consent of the Senate, and shall serve during the
9 term of office of the Governor appointing him and until the director's suc-
10 cessor is appointed and has qualified.

11 The director of the Division of Taxation shall receive such salary as
12 shall be provided by law.

1 25. The functions, powers and duties of the director of the Division of
2 Taxation of the existing State Department of Taxation and Finance are
3 continued, but such functions, powers and duties are hereby transferred to
4 and vested in the director of the Division of Taxation of the Department of
5 the Treasury established hereunder.

1 26. The State Board of Tax Appeals, now constituted the Division of Tax
2 Appeals in the existing State Department of Taxation and Finance, together
3 with all of its functions, powers and duties, shall continue in all respects

as prior to the time this act shall take effect, but such

5 board is hereby transferred to and constituted the Division of Tax Appeals
6 in the Department of the Treasury established hereunder. This act shall not
7 affect the terms of office of the present members of such board. Such board
8 shall continue to be constituted as providing by existing law. Any member
9 of such board may be removed from office by the Governor, for cause, upon
10 notice and opportunity to be heard.

1 27. The functions, powers and duties of the existing State Treasurer are
2 continued, but such functions, powers and duties are hereby transferred to
3 and vested in the State Treasurer designated as the head of the Department
4 of the Treasury established hereunder.

1 28. The office of State Director of the United New Jersey Railroad and
2 Canal Company is continued and is hereby constituted an office within the De-
3 partment of the Treasury established hereunder. The State Treasurer is
4 hereby constituted the State Director of the United New Jersey Railroad
5 and Canal Company and, as such, shall exercise the powers and perform the
6 functions and duties vested in, or imposed upon, the State Director of the
7 United New Jersey Railroad and Canal Company by law.

1 29. The New Jersey Racing Commission, together with all of its func-
2 tions, powers and duties, is continued, but such commission is hereby trans-
3 ferred to and constituted the Division of the New Jersey Racing Commission
4 established hereunder in the Department of the Treasury.

5 Except as otherwise provided herein the New Jersey Racing Commission
6 shall continue to have all of the powers and shall exercise all of the functions
7 and duties vested in, or imposed upon, it by law. This act shall not affect
8 the terms of office of the present members of such commission. Such com-
9 mission shall continue to be constituted as provided by existing law.

10 The authority vested pursuant to existing law in the New Jersey Rac-
11 ing Commission to appoint, employ or remove officers or employees is hereby
12 transferred to and vested in the State Treasurer. The State Treasurer shall
13 fix the compensation of all persons appointed or employed by him pursuant

14 to such authority. Persons thus appointed or employed shall be assigned to
15 such duties as the State Treasurer shall prescribe.

1 30. The State Treasurer, in addition to the functions, powers and duties
2 specifically conferred and imposed upon him, shall:

3 (a) Maintain suitable headquarters for the department and such other
4 quarters within the State as he may deem necessary to the department's
5 proper functioning;

6 (b) Have general responsibility for all of the department's operations
7 under this act;

8 (c) Supervise the organization of the department and changes in the
9 organization thereof, except that the divisions, boards, commissions and of-
10 fices, herein specifically provided shall be maintained;

11 (d) Formulate and adopt rules and regulations for the efficient conduct
12 of the work and general administration of the department, its officers and
13 employees; and

14 (e) Make an annual report to the Governor and to the Legislature of the
15 department's operations, and render such other reports as the Governor shall
16 from time to time request.

17 The State Treasurer shall designate as deputy State Treasurer any of-
18 ficer or employee in the department. Such designation shall be in writing
19 and shall be filed with the Secretary of State. Such designation shall con-
20 tinue in effect until the State Treasurer shall, in the manner herein provided,
21 designate another officer or employee in the department as such deputy
22 State Treasurer.

23 The deputy State Treasurer shall have and exercise the powers and per-
24 form the functions and duties of the State Treasurer during the absence or
25 disability of the State Treasurer. In the event that the State Treasurer
26 shall die, resign or be removed from office, or become disqualified to execute
27 the duties of his office, or a vacancy shall occur in the office of State Treas-
28 urer for any cause whatsoever, the person then holding the office of deputy
29 State Treasurer shall continue to hold such office and shall have and exer-

12

30 cise the powers and perform the functions and duties of the State Treasurer
31 until the successor of the State Treasurer shall be appointed and shall
32 qualify.

1 31. The State Treasurer shall, whenever he shall deem the same neces-
2 sary, designate as deputy director of the Division of Budget and Account-
3 ing any officer or employee in the department. Such designation shall be in
4 writing and shall be filed with the Secretary of State. The State Treasurer
5 may at any time change or cancel any such designation. Any change or can-
6 cellation of such designation shall be in writing and shall be filed with the
7 Secretary of State.

8 The deputy director of the Division of Budget and Accounting shall
9 have and exercise the powers and perform the functions and duties of the di-
10 rector of the Division of Budget and Accounting during the absence or dis-
11 ability of such director. In the event that the director of such division shall
12 die, resign or be removed from office, or become disqualified to execute the
13 duties of his office, or a vacancy shall occur in the office of the director of the
14 Division of Budget and Accounting for any cause whatsoever, the person
15 then holding the office of deputy director of the Division of Budget and Ac-
16 counting shall continue to hold such office and shall exercise the powers and
17 perform the functions and duties of the director of the Division of Budget
18 and Accounting until the successor of the director of the Division of Budget
19 and Accounting shall be appointed and shall qualify.

1 32. All functions, powers and duties of the existing State Department
2 of Taxation and Finance and of the State Commissioner of Taxation and
3 Finance not transferred or assigned herein to any division, office, agency
4 or officer in the Department of the Treasury established hereunder are con-
5 tinued but such functions, powers and duties are hereby transferred to and
6 vested in the Department of the Treasury established hereunder and shall
7 be exercised and performed by the State Treasurer.

1 33. The State Treasurer may, in consultation with the heads of the
2 other departments or branches of the State Government, and subject to

3 the provisions of section forty-four hereof, arrange for the interdepart-
4 mental and intradepartmental transfer of personnel with a view to the greatest
5 possible efficiency of departmental operations.

1 34. Any power which may be vested in a director of any division in the
2 Department of the Treasury, except any power which may be exercised by
3 the director of the Division of Budget and Accounting pursuant to any
4 authority contained in section seven, eight, nine, ten, or twelve hereof, may
5 be exercised by the State Treasurer. To the extent that the State Treas-
6 urer exercises such power the power of the director shall be superseded.

1 35. The State Treasurer shall co-ordinate the activities of the depart-
2 ment. He shall be the request officer of the department within the mean-
3 ing of such term as defined in chapter one hundred twelve of the laws of
4 one thousand nine hundred and forty-four.

1 36. The director of any division in the Department of the Treasury
2 may be removed from office by the Governor, for cause, upon notice and op-
3 portunity to be heard.

4 Any vacancy occurring in the office of director of any division in the de-
5 partment shall be filled in the same manner as the original appointment.

1 37. Before entering upon his duties, the State Treasurer, each division
2 director, any deputy director of the Division of Budget and Accounting, and
3 the deputy State Treasurer shall each make and subscribe an oath, to be
4 filed in the office of the Secretary of State, that he will faithfully, impar-
5 tially and justly to the best of his ability, perform the duties of his office and
6 carefully preserve all records, papers, writings or property intrusted to him
7 by virtue of his office, and make such disposition of them as may be required
8 by law.

9 The State Treasurer, each division director, any deputy director of the
10 Division of Budget and Accounting, and the deputy State Treasurer shall
11 each give bond conditioned upon the faithful performance of his duties.
12 The bond of the State Treasurer and the bond of the director of the Division
13 of Budget and Accounting shall be approved by the Governor and shall each

14 be in a sum not less than one hundred thousand dollars (\$100,000.00). The
15 bond of any deputy director of the Division of Budget and Accounting
16 and the bond of the deputy State Treasurer shall be approved by the Gover-
17 nor and shall be in a sum not less than fifty thousand dollars (\$50,000.00).

18 The bond of each of the directors of the other divisions in the Depart-
19 ment of the Treasury shall be approved by the Governor and shall be in an
20 amount, fixed by the Governor, not exceeding fifty thousand dollars
21 (\$50,000.00). The Governor shall have authority to require any other officer
22 or employee of the department to give bond conditioned upon the faithful
23 performance of his duties, which bond shall be approved by the Governor
24 and the amount thereof fixed by him.

25 The premiums on bonds provided for herein shall be paid by the State.

1 38. Unless specifically otherwise provided in this act or by any operative
2 law, whenever, pursuant to existing law, reports, certifications, applications
3 or requests are required or permitted to be made to the department, board,
4 division, commission, office or officer, whose powers and duties are herein
5 assigned or transferred, such reports and certifications shall hereafter be re-
6 quired to be filed with, and such applications or requests shall hereafter be
7 made to, the department, officer or agency to which such assignment or trans-
8 fer has been made hereunder.

1 39. All files, books, papers, records, equipment and other property of any
2 officer or agency, the functions, powers and duties of which have been herein
3 assigned or transferred to the Department of the Treasury or to any officer
4 or agency designated, continued or constituted hereunder, shall, upon the
5 effective date of this act, be transferred to the department, officer or agency
6 to which such assignment or transfer has been made hereunder.

1 40. This act shall not affect the orders, rules and regulations heretofore
2 made or promulgated by any department, officer or agency, the functions,
3 powers and duties of which have been herein assigned or transferred to the
4 Department of the Treasury or to any officer or agency designated, con-
5 tinued or constituted hereunder; but such orders, rules and regulations shall

6 continue with full force and effect until amended or repealed pursuant to
7 law.

1 41. This act shall not affect actions or proceedings, civil or criminal,
2 brought by or against any department, officer or agency, the functions,
3 powers and duties of which have been herein assigned or transferred to the
4 Department of the Treasury or to any officer or agency designated, con-
5 tinued or constituted hereunder, and pending on the effective date of this
6 act, but such actions or proceedings may be prosecuted or defended in the
7 same manner and to the same effect by the department, officer or agency to
8 which such assignment or transfer has been made hereunder, as if the fore-
9 going provisions had not taken effect; nor shall any of the foregoing pro-
10 visions affect any order or recommendation made by, or other matters or
11 proceedings before, any department, officer or agency, the functions, powers
12 and duties of which have been herein assigned or transferred to the Depart-
13 ment of the Treasury or to any officer or agency designated, continued or
14 constituted hereunder, and all such matters or proceedings pending before
15 such department, officer or agency on the effective date of this act shall be
16 continued by the department, officer or agency to which such assignment or
17 transfer has been made hereunder, as if the foregoing provisions had not
18 taken effect.

1 42. To the extent necessary to carry out the intent and provisions of
2 this act, the State Treasurer, with the approval of the Governor, may
3 make transfers of appropriations, in whole or in part, available and to be-
4 come available to any department, officer or agency affected by the provi-
5 sions of this act.

1 43. Such employees of any department, office or other agency, the func-
2 tions, powers and duties of which have been herein assigned or transferred
3 to the Department of the Treasury or to any office or agency designated,
4 continued or constituted therein, as the head of the department, office or
5 agency to which such functions, powers and duties have been herein assigned
6 or transferred, may determine are needed for the proper performance of the

7 functions and duties imposed upon such department, office or agency, are
8 hereby transferred to the department, office or agency to which such func-
9 tions, powers and duties have been herein assigned or transferred.

1 44. Nothing in this act shall be construed to deprive any person of any
2 tenure rights or of any right or protection provided him by Title 11 of the
3 Revised Statutes, Civil Service, or under any pension law or retirement
4 system.

1 45. The term of office of the present State Commissioner of Taxation
2 and Finance shall expire on the effective date of this act.

3 The term of office of the present State Director of the United New Jer-
4 sey Railroad and Canal Company shall expire on the effective date of this
5 act.

1 46. Whenever the term "State Treasurer" occurs or any reference is
2 made thereto in any law, contract or document, the same shall be deemed to
3 mean or refer to the State Treasurer designated as the head of the Depart-
4 ment of the Treasury established hereunder.

5 Whenever the term "State Director of the United New Jersey Railroad
6 and Canal Company" occurs or any reference is made thereto in any law,
7 contract or document, the same shall be deemed to mean or refer to the
8 State Treasurer designated as the head of the Department of the Treasury
9 established hereunder.

10 Whenever the term "State Comptroller" or "Comptroller of the Treas-
11 ury" occurs or any reference is made thereto in any law, contract or docu-
12 ment, the same shall be deemed to mean or refer to the director of the Divi-
13 sion of Budget and Accounting in the Department of the Treasury
14 established hereunder.

15 Whenever the term "Division of Purchase and Property in the State
16 Department of Taxation and Finance" occurs or any reference is made
17 thereto in any law, contract or document, the same shall be deemed to
18 mean or refer to the Division of Purchase and Property in the Depart-
19 ment of the Treasury established hereunder.

20 Whenever the term "director of the Division of Purchase and Property
21 in the State Department of Taxation and Finance" occurs or any reference
22 is made thereto in any law, contract or document, the same shall be deemed
23 to mean or refer to the director of the Division of Purchase and Property
24 in the Department of the Treasury established hereunder.

25 Whenever the term "Division of Local Government in the State De-
26 partment of Taxation and Finance" occurs or any reference is made thereto
27 in any law, contract or document, the same shall be deemed to mean or
28 refer to the Division of Local Government in the Department of the Treas-
29 ury established hereunder.

30 Whenever the term "director of the Division of Local Government in
31 the State Department of Taxation and Finance" occurs or any reference is
32 made thereto in any law, contract or document, the same shall be deemed to
33 mean or refer to the director of the Division of Local Government in the
34 Department of the Treasury established hereunder.

35 Whenever the term "Local Government Board of the Division of Local
36 Government in the State Department of Taxation and Finance" occurs or
37 any reference is made thereto in any law, contract or document, the same
38 shall be deemed to mean or refer to the Local Government Board of the
39 Division of Local Government in the Department of the Treasury estab-
40 lished hereunder.

41 Whenever the term "Division of Taxation in the State Department of
42 Taxation and Finance" occurs or any reference is made thereto in any law,
43 contract or document, the same shall be deemed to mean or refer to the Di-
44 vision of Taxation in the Department of the Treasury established hereunder.

45 Whenever the term "director of the Division of Taxation in the State
46 Department of Taxation and Finance" occurs or any reference is made
47 thereto in any law, contract or document, the same shall be deemed to mean
48 or refer to the director of the Division of Taxation in the Department of
49 the Treasury established hereunder.

50 Whenever the term "Division of Tax Appeals in the State Department
51 of Taxation and Finance" occurs or any reference is made thereto in any
52 law, contract or document, the same shall be deemed to mean or refer to
53 the Division of Tax Appeals in the Department of the Treasury estab-
54 lished hereunder.

55 Whenever the term "New Jersey Racing Commission" occurs or any
56 reference is made thereto in any law, contract or document, the same shall
57 be deemed to mean or refer to the New Jersey Racing Commission con-
58 stituted the Division of the New Jersey Racing Commission established
59 hereunder in the Department of the Treasury.

60 Whenever the term "State Commissioner of Taxation and Finance"
61 occurs or any reference is made thereto in any law, contract or document,
62 the same shall be deemed to mean or refer to the State Treasurer desig-
63 nated as the head of the Department of the Treasury established hereunder.

1 47. Sections 52:18-1 to 52:18-4, inclusive, 52:18-6, 52:18-7, 52:18-9,
2 52:18-12, 52:19-1, 52:19-3, 52:19-4, and 52:19-6 to 52:19-9, inclusive, of the
3 Revised Statutes, are hereby repealed.

4 In addition, all acts and parts of acts inconsistent with any of the pro-
5 visions of this act are, to the extent of such inconsistency, hereby repealed.

1 48. This act shall be known as, and may be cited as, the "Department
2 of the Treasury Act of 1948."

1 49. This act shall take effect on the first day of July, one thousand nine
2 hundred and forty-eight, except that any appointment, and any confirmation
3 or approval of any appointment, permitted by this act may be made prior to
4 such date.

STATEMENT

This bill is one of the series of administrative reorganization bills designed to implement the provisions of Article V, Section IV, of the new State Constitution. It would establish in the Executive Branch of the State Government a principal department known as the Department of the Treasury.

Within the intent and spirit of the new Constitution, and to accomplish maximum efficiency and economy:

(1) All existing State agencies charged with the responsibility of administering the fiscal affairs of the State, together with their respective functions, powers and duties, are consolidated within the proposed department;

(2) The overall responsibility for the administration of the agencies consolidated within the proposed department is imposed in the head of the department, i.e., the State Treasurer, and in him is vested the administrative authority essential to the effective carrying out of such responsibility; and

(3) The head of the new department is charged with the duty of coordinating the several activities of the department, and thus will become responsible for the elimination of any overlapping and duplicating functions of the consolidated agencies, and for the full utilization of the staff services of these agencies.

In accordance with the mandate of the new Constitution the head of the department will be appointed by the Governor, with the advice and consent of the Senate, and will serve at the pleasure of the Governor during the Governor's term of office, and until the appointment and qualification of the successor to the head of the department. In keeping with the provisions of Article XI, Section III, paragraph 2, of the Constitution, the State Treasurer is continued in office until the expiration of his term of office and until his successor is appointed and has qualified.

The agencies to be consolidated under the bill within the new department are: the State Department of Taxation and Finance, with all of its divisions and boards; the office of the State Treasurer; the office of State Comptroller; the New Jersey Racing Commission; the Board of Trustees of the State Employees' Retirement System; the Prison Officers Pension Commission; the Board of Trustees of the Teachers' Pension and Annuity Fund; the Board of Trustees of the Police and Firemen's Retirement System of New Jersey; and

the office of the State Director of the United New Jersey Railroad and Canal Company.

The bill establishes six divisions in the proposed new department, i. e., a Division of Budget and Accounting, a Division of Purchase and Property, a Division of Local Government, a Division of Taxation, a Division of Tax Appeals, and a Division of the New Jersey Racing Commission. The first four of these named divisions will each be under the immediate supervision of a director, qualified by training and experience to direct the work assigned to the division, who will be appointed by the Governor, with the advice and consent of the Senate, to serve during the term of the Governor appointing him and until his successor is appointed and has qualified. The Governor may remove any division director from office, for cause, upon notice and opportunity to be heard. In keeping with the pattern embodied in the new State Constitution, the present directors of the divisions in the existing State Department of Taxation and Finance, consolidated within the new department are continued in office as such directors until the expiration of their respective terms and until their successors are appointed and have qualified. The work of the Division of Tax Appeals will be performed, as heretofore, by the State Board of Tax Appeals. The State Racing Commission will continue to exercise its policy-making and regulatory functions. However, responsibility for the effective performance of the administrative operations of the commission is vested in the head of the department.

The boards of the pension and retirement systems transferred to the department will function through the Division of Budget and Accounting. Each board will continue to exercise its respective policy-making, regulatory and supervisory functions. The State Treasurer will, however, be responsible for the adequate performance of their clerical and recording functions.

The bill authorizes the head of the department to exercise any authority vested in any division director with the exception of that relating to the pre-audit and warrant functions of the director of the Division of Budget and Accounting and the duties still imposed upon the State Comptroller, particularly in connection with existing bond acts, which are assigned to such director.

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SENATE, No. 26

STATE OF NEW JERSEY

INTRODUCED MAY 3, 1948

By Mr. ARMSTRONG

Referred to Committee on State Government Reorganization

AN Act relating to the reorganization of the executive and administrative offices, departments, and instrumentalities of the State Government; establishing and concerning a Department of the Treasury as a principal department in the executive branch of the State Government; and repealing sections 52:18-1 to 52:18-4, inclusive, 52:18-6, 52:18-7, 52:18-9, 52:18-12, 52:19-1, 52:19-3, 52:19-4, and 52:19-6 to 52:19-9, inclusive, of the Revised Statutes.

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

1 1. There is hereby established in the executive branch of the State Gov-
2 ernment a principal department which shall be known as the Department of
3 the Treasury.

4 As used in this act, unless the context clearly indicates otherwise, the
5 word "department" means the Department of the Treasury established
6 herein.

1 2. The administrator and head of the department shall be the State
2 Treasurer, who shall be a person qualified by training and experience to per-
3 form the duties of his office, and who shall be appointed by the Governor,
4 with the advice and consent of the Senate. The State Treasurer shall serve
5 at the pleasure of the Governor during the Governor's term of office and un-

6 til the appointment and qualification of the State Treasurer's successor. He
7 shall receive such salary as shall be provided by law.

8 The person in office as State Treasurer on the thirtieth day of June,
9 one thousand nine hundred and forty-eight, shall hold the office of State
10 Treasurer in the Department of the Treasury established hereunder for the
11 period of his term which remains unexpired on the effective date of this
12 act and until his successor has been appointed and has qualified.

1 3. There shall be within the Department of the Treasury a Division of
2 Budget and Accounting, a Division of Purchase and Property, a Division
3 of Local Government, a Division of Taxation, a Division of Tax Appeals,
4 and a Division of the New Jersey Racing Commission.

5 The State Treasurer shall have authority to organize and maintain in
6 his offices an Administrative Division and to assign to employment therein
7 such secretarial, clerical and other assistants in the department as his office
8 and the internal operations of the department shall require.

1 4. The Division of Budget and Accounting of the existing State De-
2 partment of Taxation and Finance, together with all of its functions, powers
3 and duties is continued, but such division is hereby transferred to and con-
4 stituted the Division of Budget and Accounting in the Department of the
5 Treasury established hereunder.

1 5. The Division of Budget and Accounting shall be headed by a director,
2 who shall be a person qualified by training and experience to direct the
3 work assigned to such division. The director of such division shall be ap-
4 pointed by the Governor, with the advice and consent of the Senate, and
5 shall serve during the term of office of the Governor appointing him and
6 until the director's successor is appointed and has qualified.

7 The director of the Division of Budget and Accounting shall receive
8 such salary as shall be provided by law.

1 6. The functions, powers and duties heretofore vested in, and exercised
2 or performed by the State Commissioner of Taxation and Finance, through
3 the Bureau of the Budget of the Division of Budget and Accounting in the

4 existing State Department of Taxation and Finance are hereby transferred
5 to and shall be exercised and performed by the State Treasurer through the
6 Division of Budget and Accounting in the Department of the Treasury es-
7 tablished hereunder.

8 The functions, powers and duties heretofore vested in, and exercised or
9 performed by, the State Commissioner of Taxation and Finance, through
10 the Bureau of Accounting of the Division of Budget and Accounting in the
11 existing State Department of Taxation and Finance, are hereby transferred
12 to and shall be exercised and performed by the director of the Division of
13 Budget and Accounting established hereunder, through such division.

1 7. The office of State Comptroller, also designated and referred to as
2 "Comptroller of the Treasury," is continued, but such office is hereby
3 transferred to and constituted an office within the Division of Budget and
4 Accounting in the Department of the Treasury established hereunder. The
5 director of the Division of Budget and Accounting is hereby constituted the
6 State Comptroller and comptroller of the treasury and, as such, shall exer-
7 cise the powers and perform the functions and duties vested in, or imposed
8 upon, the State Comptroller or comptroller of the treasury, by law.

1 8. All State revenue collected by any department, institution, commis-
2 sion, board, committee or official of this State shall, except as otherwise
3 provided by law, be deposited, in the method prescribed by the director of
4 the Division of Budget and Accounting, to the credit of the State of New
5 Jersey in such depositories as the State Treasurer shall designate. A report
6 of such moneys collected shall be submitted to such director and the State
7 Treasurer in such form as the director shall prescribe. Such report shall
8 be submitted not later than the tenth day of the month following that during
9 which such moneys were received. The director of the Division of Budget
10 and Accounting, upon receiving such report, shall audit and register all
11 amounts contained therein and make proper accounting thereof.

1 9. The director of the Division of Budget and Accounting shall have
2 authority to prescribe uniform forms to be used by all departments or other
3 agencies of the State Government in encumbering any funds appropriated.

4 The director of the Division of Budget and Accounting shall prepare
5 the forms upon which shall be rendered all statements of indebtedness
6 against any department, institution, commission, committee, official, board, or
7 body of State Government.

8 The forms, in this section provided, shall, when so prepared, be the only
9 forms used for the evidence and record of such encumbrances and indebted-
10 ness.

1 10. Each department, commission, committee, official, board or body of
2 any institution or organization of the State shall designate the proper officer
3 who shall approve and sign all encumbrance requests and statements of in-
4 debtedness. The designation shall be filed in the office of the director of the
5 Division of Budget and Accounting; and the requests and statements of in-
6 debtedness shall be presented to such director.

7 The director of the Division of Budget and Accounting shall examine,
8 audit and adjust all encumbrances and statements of indebtedness so pre-
9 sented. He may administer an oath to the persons presenting the encum-
10 brance or statement of indebtedness and to any witness presented on behalf
11 of such person and may examine such person or witness as to the truth,
12 fairness and correctness of such encumbrance or statement of indebtedness.

13 The director of the Division of Budget and Accounting shall execute and
14 register warrant checks in settlement of statements of indebtedness, approved
15 by him, and shall transmit them forthwith to the State Treasurer who shall
16 thereupon sign and deliver the same to the payees.

1 11. Checks or drafts used only for the transfer of State funds from one
2 depository to another, drawn to the order of the State of New Jersey and
3 restrictively endorsed by the State Treasurer in the following manner:
4 "Transfer of State Funds--For Deposit Only," need not be signed by the
5 director of the Division of Budget and Accounting.

1 12. Wherever a provision of law relating to the presentation of claims
2 or bills for approval, the drawing of warrants, the countersigning of receipts
3 and checks, the administration of petty cash funds, the apportionment of
4 taxes on railroad and canal property, applies to the Comptroller, or to the
5 State Commissioner of Taxation and Finance, such provision of law shall
6 when this act takes effect apply instead to the director of the Division of
7 Budget and Accounting.

1 13. The Secretary of State shall, when the offices of State Treasurer
2 and director of the Division of Budget and Accounting or either of them
3 shall become vacant or the officers or either of them shall no longer be au-
4 thorized to act as such, respectively, give written notice forthwith to all
5 national banks located in this State and institutions authorized by the State
6 to carry on a banking business of such vacancy or termination of power. No
7 bank shall thereafter pay any check or draft of the State Treasurer, signed
8 or countersigned by any person after his office shall become vacant or after
9 he shall no longer be authorized to act.

1 14. The Board of Trustees of the State Employees' Retirement System,
2 the Prison Officers Pension Commission, the Board of Trustees of the Teach-
3 ers' Pension and Annuity Fund and the Board of Trustees of the Police and
4 Firemen's Retirement System of New Jersey, and all of their respective
5 functions, powers, duties, records and property are hereby transferred to the
6 Division of Budget and Accounting established hereunder in the Depart-
7 ment of the Treasury.

8 Except as otherwise provided herein, each of the respective agencies
9 enumerated in this section shall continue to have all of the powers and shall
10 exercise all of the functions and duties vested in, or imposed upon, it by law.

11 This act shall not affect the terms of office of the present members of the
12 respective agencies enumerated in this section. Such respective agencies
13 shall each continue to be constituted as provided by existing law.

1 15. The authority, vested pursuant to existing law in any of the respec-
2 tive agencies enumerated in section fourteen hereof, to appoint, employ or
3 remove clerical or recording personnel, except any secretary or actuary, is
4 hereby transferred to and vested in the State Treasurer. The State
5 Treasurer shall fix the compensation of all persons appointed or employed
6 by him pursuant to such authority. Persons thus appointed or employed
7 shall be assigned to such duties as the State Treasurer shall prescribe.

1 16. The Division of Purchase and Property of the existing State De-
2 partment of Taxation and Finance, together with all of its functions, pow-
3 ers and duties is continued, but such division is hereby transferred to and
4 constituted the Division of Purchase and Property in the Department of the
5 Treasury established hereunder,

1 17. The Division of Purchase and Property shall be headed by a di-
2 rector, who shall be a person qualified by training and experience to direct
3 the work assigned to such division. The director of such division shall be
4 appointed by the Governor, with the advice and consent of the Senate, and
5 shall serve during the term of office of the Governor appointing him and
6 until the director's successor is appointed and has qualified.

7 The director of the Division of Purchase and Property shall receive
8 such salary as shall be provided by law.

9 The person in office as director of the Division of Purchase and Prop-
10 erty of the existing State Department of Taxation and Finance on the
11 thirtieth day of June, one thousand nine hundred and forty-eight, shall hold
12 the office of director of the Division of Purchase and Property in the De-
13 partment of the Treasury established hereunder for the period of his term
14 as director of the Division of Purchase and Property in the existing State
15 Department of Taxation and Finance which remains unexpired on the effec-
16 tive date of this act, and until his successor is appointed and has qualified.

1 18. The functions, powers and duties of the director of the Division of
2 Purchase and Property of the existing State Department of Taxation and
3 Finance are continued, but such functions, powers and duties are hereby

4 transferred to and vested in the director of the Division of Purchase and
5 Property established hereunder in the Department of the Treasury.

1 19. Each using agency shall, at all times, in the form and for the periods
2 prescribed by the director of the Division of Purchase and Property, pre-
3 sent to him detailed applications and schedules for all articles to be pur-
4 chased. The director shall then arrange such schedules or parts thereof for
5 purchase and contract, in the manner best calculated to attract competition
6 and advantageous prices. He shall award contracts or orders for pur-
7 chase to the lowest responsible bidder meeting all specifications and condi-
8 tions. He shall have authority to reject any or all bids or to award in whole
9 or in part if deemed to the best interest of the State to do so. In case of
10 tie bids, he shall have authority to award orders or contracts to the vendor
11 or vendors best meeting all specifications and conditions. Public bids shall
12 not be waived except with the written approval of the State Treasurer and
13 except after notice in writing to the State Auditor. The director shall pre-
14 scribe the terms and conditions for delivery, inspection, payment and all
15 other detail whatsoever.

16 Upon the award of contracts or orders for purchase, the director of the
17 Division of Purchase and Property shall thereupon make an encumbrance
18 request to the director of the Division of Budget and Accounting in the De-
19 partment of the Treasury for the amount necessary to defray the cost
20 thereof, indicating the appropriations or authorizations to spend funds
21 against which the contract or purchase order will be charged.

22 The bills for such purchases shall be apportioned by the director of the
23 Division of Purchase and Property among the using agencies in proportion
24 to the purchases made therefor, and certified as apportioned to the director
25 of the Division of Budget and Accounting, to be charged against the re-
26 spective appropriations or authorizations to spend as indicated by the cer-
27 tificate of the director of the Division of Purchase and Property. The bills
28 therefor shall be paid by warrant check of the director of the Division of
29 Budget and Accounting and State Treasurer.



30 Nothing in this section shall be construed to repeal or otherwise affect
31 any law of this State relating to the purchase or use of the products of the
32 labor of the inmates of a charitable, reformatory or penal institution of
33 this State.

1 20. The Division of Local Government of the existing State Department
2 of Taxation and Finance, together with all of its functions, powers and duties
3 is continued, but such Division is transferred to and constituted the Division
4 of Local Government in the Department of the Treasury established here-
5 under. The Local Government Board of the Division of Local Government in
6 the existing State Department of Taxation and Finance and all of its
7 functions, powers and duties are hereby transferred to the Division of Local
8 Government established hereunder in the Department of the Treasury.
9 Such board shall continue to have all of the powers and shall exercise all of
10 the functions and duties vested in, or imposed upon, it by law. This act shall
11 not affect the terms of office of the present members of such board. Such
12 board shall continue to be constituted as provided by existing law. Any
13 member of such board may be removed from office by the Governor, for
14 cause, upon notice and opportunity to be heard.

1 21. The administrative head of the Division of Local Government shall
2 be the director, who shall be a person qualified by training and experience
3 to direct the work assigned to such division. The director of such division
4 shall be appointed by the Governor, with the advice and consent of the Sen-
5 ate, and shall serve during the term of office of the Governor appointing
6 him and until the director's successor is appointed and has qualified.

7 The director of the Division of Local Government shall receive such
8 salary as shall be provided by law.

9 The person in office as director of the Division of Local Government of
10 the existing State Department of Taxation and Finance on the thirtieth day
11 of June, one thousand nine hundred and forty-eight, shall hold the office of di-
12 rector of the Division of Local Government in the Department of the Treas-
13 ury established hereunder for the period of his term as director of the Divi-

14 sion of Local Government in the existing State Department of Taxation and
15 Finance which remains unexpired on the effective date of this act, and until
16 his successor is appointed and has qualified.

1 22. The director of the Division of Local Government shall be the chair-
2 man of the Local Government Board in the Division of Local Government.

1 23. The functions, powers and duties of the director of the Division of
2 Local Government of the existing State Department of Taxation and Finance
3 are continued, but such functions, powers and duties are hereby transferred
4 to and vested in the director of the Division of Local Government estab-
5 lished hereunder in the Department of the Treasury.

1 24. The Division of Taxation of the existing State Department of Taxa-
2 tion and Finance, together with all of its functions, powers and duties is
3 continued, but such division is hereby transferred to and constituted the Di-
4 vision of Taxation in the Department of the Treasury established hereunder.

5 The Division of Taxation shall be headed by a director, who shall be a
6 person qualified by training and experience to direct the work assigned to
7 such division. The director of such division shall be appointed by the Gov-
8 ernor, with the advice and consent of the Senate, and shall serve during the
9 term of office of the Governor appointing him and until the director's suc-
10 cessor is appointed and has qualified.

11 The director of the Division of Taxation shall receive such salary as
12 shall be provided by law.

1 25. The functions, powers and duties of the director of the Division of
2 Taxation of the existing State Department of Taxation and Finance are
3 continued, but such functions, powers and duties are hereby transferred to
4 and vested in the director of the Division of Taxation of the Department of
5 the Treasury established hereunder.

1 26. The State Board of Tax Appeals, now constituted the Division of Tax
2 Appeals in the existing State Department of Taxation and Finance, together
3 with all of its functions, powers and duties, shall continue in all respects
4 as provided by law prior to the time this act shall take effect, but such

5 board is hereby transferred to and constituted the Division of Tax Appeals
6 in the Department of the Treasury established hereunder. This act shall not
7 affect the terms of office of the present members of such board. Such board
8 shall continue to be constituted as providing by existing law. Any member
9 of such board may be removed from office by the Governor, for cause, upon
10 notice and opportunity to be heard.

1 27. The functions, powers and duties of the existing State Treasurer are
2 continued, but such functions, powers and duties are hereby transferred to
3 and vested in the State Treasurer designated as the head of the Department
4 of the Treasury established hereunder.

1 28. The office of State Director of the United New Jersey Railroad and
2 Canal Company is continued and is hereby constituted an office within the De-
3 partment of the Treasury established hereunder. The State Treasurer is
4 hereby constituted the State Director of the United New Jersey Railroad
5 and Canal Company and, as such, shall exercise the powers and perform the
6 functions and duties vested in, or imposed upon, the State Director of the
7 United New Jersey Railroad and Canal Company by law.

1 29. The New Jersey Racing Commission, together with all of its func-
2 tions, powers and duties, is continued, but such commission is hereby trans-
3 ferred to and constituted the Division of the New Jersey Racing Commission
4 established hereunder in the Department of the Treasury.

5 The New Jersey Racing Commission shall continue to have all of the
6 powers and shall exercise all of the functions and duties vested in, or im-
7 posed upon, it by law. This act shall not affect the terms of office of the
8 present members of such commission. Such commission shall continue to be
9 constituted as provided by existing law.

1 30. The State Treasurer, in addition to the functions, powers and duties
2 specifically conferred and imposed upon him, shall:

3 (a) Maintain suitable headquarters for the department and such other
4 quarters within the State as he may deem necessary to the department's
5 proper functioning;

6 (b) Have general responsibility for all of the department's operations
7 under this act;

8 (c) Supervise the organization of the department and changes in the
9 organization thereof, except that the divisions, boards, commissions and of-
10 fices, herein specifically provided shall be maintained;

11 (d) Formulate and adopt rules and regulations for the efficient conduct
12 of the work and general administration of the department, its officers and
13 employees; and

14 (e) Make an annual report to the Governor and to the Legislature of the
15 department's operations, and render such other reports as the Governor shall
16 from time to time request.

17 The State Treasurer shall designate as deputy State Treasurer any of-
18 ficer or employee in the department. Such designation shall be in writing
19 and shall be filed with the Secretary of State. Such designation shall con-
20 tinue in effect until the State Treasurer shall, in the manner herein provided,
21 designate another officer or employee in the department as such deputy
22 State Treasurer.

23 The deputy State Treasurer shall have and exercise the powers and per-
24 form the functions and duties of the State Treasurer during the absence or
25 disability of the State Treasurer. In the event that the State Treasurer
26 shall die, resign or be removed from office, or become disqualified to execute
27 the duties of his office, or a vacancy shall occur in the office of State Treas-
28 urer for any cause whatsoever, the person then holding the office of deputy
29 State Treasurer shall continue to hold such office and shall have and exer-
30 cise the powers and perform the functions and duties of the State Treasurer
31 until the successor of the State Treasurer shall be appointed and shall
32 qualify.

1 31. The State Treasurer shall, whenever he shall deem the same neces-
2 sary, designate as deputy director of the Division of Budget and Account-
3 ing any officer or employee in the department. Such designation shall be in
4 writing and shall be filed with the Secretary of State. The State Treasurer

5 may at any time change or cancel any such designation. Any change or can-
6 cellation of such designation shall be in writing and shall be filed with the
7 Secretary of State.

8 The deputy director of the Division of Budget and Accounting shall
9 have and exercise the powers and perform the functions and duties of the di-
10 rector of the Division of Budget and Accounting during the absence or dis-
11 ability of such director. In the event that the director of such division shall
12 die, resign or be removed from office, or become disqualified to execute the
13 duties of his office, or a vacancy shall occur in the office of the director of the
14 Division of Budget and Accounting for any cause whatsoever, the person
15 then holding the office of deputy director of the Division of Budget and Ac-
16 counting shall continue to hold such office and shall exercise the powers and
17 perform the functions and duties of the director of the Division of Budget
18 and Accounting until the successor of the director of the Division of Budget
19 and Accounting shall be appointed and shall qualify.

1 32. All functions, powers and duties of the existing State Department
2 of Taxation and Finance and of the State Commissioner of Taxation and
3 Finance not transferred or assigned herein to any division, office, agency
4 or officer in the Department of the Treasury established hereunder are con-
5 tinued but such functions, powers and duties are hereby transferred to and
6 vested in the Department of the Treasury established hereunder and shall
7 be exercised and performed by the State Treasurer.

1 33. The State Treasurer may, in consultation with the heads of the
2 other departments or branches of the State Government, and subject to
3 the provisions of section forty-four hereof, arrange for the interdepart-
4 mental and intra-departmental transfer of personnel with a view to the greatest
5 possible efficiency of departmental operations.

1 34. Any power which may be vested in a director of any division in the
2 Department of the Treasury, except any power which may be exercised by
3 the director of the Division of Budget and Accounting pursuant to any
4 authority contained in section seven, eight, nine, ten, or twelve hereof, may

5 be exercised by the State Treasurer. To the extent that the State Treas-
6 urer exercises such power the power of the director shall be superseded.

1 35. The State Treasurer shall co-ordinate the activities of the depart-
2 ment. He shall be the request officer of the department within the mean-
3 ing of such term as defined in chapter one hundred twelve of the laws of
4 one thousand nine hundred and forty-four.

1 36. The director of any division in the Department of the Treasury
2 may be removed from office by the Governor, for cause, upon notice and op-
3 portunity to be heard.

4 Any vacancy occurring in the office of director of any division in the de-
5 partment shall be filled in the same manner as the original appointment.

1 37. Before entering upon his duties, the State Treasurer, each division
2 director, any deputy director of the Division of Budget and Accounting, and
3 the deputy State Treasurer shall each make and subscribe an oath, to be
4 filed in the office of the Secretary of State, that he will faithfully, impar-
5 tially and justly to the best of his ability, perform the duties of his office and
6 carefully preserve all records, papers, writings or property intrusted to him
7 by virtue of his office, and make such disposition of them as may be required
8 by law.

9 The State Treasurer, each division director, any deputy director of the
10 Division of Budget and Accounting, and the deputy State Treasurer shall
11 each give bond conditioned upon the faithful performance of his duties.
12 The bond of the State Treasurer and the bond of the director of the Division
13 of Budget and Accounting shall be approved by the Governor and shall each
14 be in a sum not less than one hundred thousand dollars (\$100,000.00). The
15 bond of any deputy director of the Division of Budget and Accounting
16 and the bond of the deputy State Treasurer shall be approved by the Gover-
17 nor and shall be in a sum not less than fifty thousand dollars (\$50,000.00).

18 The bond of each of the directors of the other divisions in the Depart-
19 ment of the Treasury shall be approved by the Governor and shall be in an
20 amount, fixed by the Governor, not exceeding fifty thousand dollars

21 (\$50,000.00). The Governor shall have authority to require any other officer
22 or employee of the department to give bond conditioned upon the faithful
23 performance of his duties, which bond shall be approved by the Governor
24 and the amount thereof fixed by him.

25 The premiums on bonds provided for herein shall be paid by the State.

1 38. Unless specifically otherwise provided in this act or by any operative
2 law, whenever, pursuant to existing law, reports, certifications, applications
3 or requests are required or permitted to be made to the department, board,
4 division, commission, office or officer, whose powers and duties are herein
5 assigned or transferred, such reports and certifications shall hereafter be re-
6 quired to be filed with, and such applications or requests shall hereafter be
7 made to, the department, officer or agency to which such assignment or trans-
8 fer has been made hereunder.

1 39. All files, books, papers, records, equipment and other property of any
2 officer or agency, the functions, powers and duties of which have been herein
3 assigned or transferred to the Department of the Treasury or to any officer
4 or agency designated, continued or constituted hereunder, shall, upon the
5 effective date of this act, be transferred to the department, officer or agency
6 to which such assignment or transfer has been made hereunder.

1 40. This act shall not affect the orders, rules and regulations heretofore
2 made or promulgated by any department, officer or agency, the functions,
3 powers and duties of which have been herein assigned or transferred to the
4 Department of the Treasury or to any officer or agency designated, con-
5 tinued or constituted hereunder; but such orders, rules and regulations shall
6 continue with full force and effect until amended or repealed pursuant to
7 law.

1 41. This act shall not affect actions or proceedings, civil or criminal,
2 brought by or against any department, officer or agency, the functions,
3 powers and duties of which have been herein assigned or transferred to the
4 Department of the Treasury or to any officer or agency designated, con-
5 tinued or constituted hereunder, and pending on the effective date of this

6 act, but such actions or proceedings may be prosecuted or defended in the
7 same manner and to the same effect by the department, officer or agency to
8 which such assignment or transfer has been made hereunder, as if the fore-
9 going provisions had not taken effect; nor shall any of the foregoing pro-
10 visions affect any order or recommendation made by, or other matters or
11 proceedings before, any department, officer or agency, the functions, powers
12 and duties of which have been herein assigned or transferred to the Depart-
13 ment of the Treasury or to any officer or agency designated, continued or
14 constituted hereunder, and all such matters or proceedings pending before
15 such department, officer or agency on the effective date of this act shall be
16 continued by the department, officer or agency to which such assignment or
17 transfer has been made hereunder, as if the foregoing provisions had not
18 taken effect.

1 42. To the extent necessary to carry out the intent and provisions of
2 this act, the State Treasurer, with the approval of the Governor, may
3 make transfers of appropriations, in whole or in part, available and to be-
4 come available to any department, officer or agency affected by the provi-
5 sions of this act.

1 43. Such employees of any department, office or other agency, the func-
2 tions, powers and duties of which have been herein assigned or transferred
3 to the Department of the Treasury or to any office or agency designated,
4 continued or constituted therein, as the head of the department, office or
5 agency to which such functions, powers and duties have been herein assigned
6 or transferred, may determine are needed for the proper performance of the
7 functions and duties imposed upon such department, office or agency, are
8 hereby transferred to the department, office or agency to which such func-
9 tions, powers and duties have been herein assigned or transferred.

1 44. Nothing in this act shall be construed to deprive any person of any
2 tenure rights or of any right or protection provided him by Title 11 of the
3 Revised Statutes, Civil Service, or under any pension law or retirement
4 system.

1 45. The term of office of the present State Commissioner of Taxation
2 and Finance shall expire on the effective date of this act.

3 The term of office of the present State Director of the United New Jer-
4 sey Railroad and Canal Company shall expire on the effective date of this
5 act.

1 46. Whenever the term "State Treasurer" occurs or any reference is
2 made thereto in any law, contract or document, the same shall be deemed to
3 mean or refer to the State Treasurer designated as the head of the Depart-
4 ment of the Treasury established hereunder.

5 Whenever the term "State Director of the United New Jersey Railroad
6 and Canal Company" occurs or any reference is made thereto in any law,
7 contract or document, the same shall be deemed to mean or refer to the
8 State Treasurer designated as the head of the Department of the Treasury
9 established hereunder.

10 Whenever the term "State Comptroller" or "Comptroller of the Treas-
11 ury" occurs or any reference is made thereto in any law, contract or docu-
12 ment, the same shall be deemed to mean or refer to the director of the Divi-
13 sion of Budget and Accounting in the Department of the Treasury
14 established hereunder.

15 Whenever the term "Division of Purchase and Property in the State
16 Department of Taxation and Finance" occurs or any reference is made
17 thereto in any law, contract or document, the same shall be deemed to
18 mean or refer to the Division of Purchase and Property in the Depart-
19 ment of the Treasury established hereunder.

20 Whenever the term "director of the Division of Purchase and Property
21 in the State Department of Taxation and Finance" occurs or any reference
22 is made thereto in any law, contract or document, the same shall be deemed
23 to mean or refer to the director of the Division of Purchase and Property
24 in the Department of the Treasury established hereunder.

25 Whenever the term "Division of Local Government in the State De-
26 partment of Taxation and Finance" occurs or any reference is made thereto

27 in any law, contract or document, the same shall be deemed to mean or
28 refer to the Division of Local Government in the Department of the Treas-
29 ury established hereunder.

30 Whenever the term "director of the Division of Local Government in
31 the State Department of Taxation and Finance" occurs or any reference is
32 made thereto in any law, contract or document, the same shall be deemed to
33 mean or refer to the director of the Division of Local Government in the
34 Department of the Treasury established hereunder.

35 Whenever the term "Local Government Board of the Division of Local
36 Government in the State Department of Taxation and Finance" occurs or
37 any reference is made thereto in any law, contract or document, the same
38 shall be deemed to mean or refer to the Local Government Board of the
39 Division of Local Government in the Department of the Treasury estab-
40 lished hereunder.

41 Whenever the term "Division of Taxation in the State Department of
42 Taxation and Finance" occurs or any reference is made thereto in any law,
43 contract or document, the same shall be deemed to mean or refer to the Di-
44 vision of Taxation in the Department of the Treasury established hereunder.

45 Whenever the term "director of the Division of Taxation in the State
46 Department of Taxation and Finance" occurs or any reference is made
47 thereto in any law, contract or document, the same shall be deemed to mean
48 or refer to the director of the Division of Taxation in the Department of
49 the Treasury established hereunder.

50 Whenever the term "Division of Tax Appeals in the State Department
51 of Taxation and Finance" occurs or any reference is made thereto in any
52 law, contract or document, the same shall be deemed to mean or refer to
53 the Division of Tax Appeals in the Department of the Treasury estab-
54 lished hereunder.

55 Whenever the term "New Jersey Racing Commission" occurs or any
56 reference is made thereto in any law, contract or document, the same shall
57 be deemed to mean or refer to the New Jersey Racing Commission con-

58 stituted the Division of the New Jersey Racing Commission established
59 hereunder in the Department of the Treasury.

60 Whenever the term "State Commissioner of Taxation and Finance"
61 occurs or any reference is made thereto in any law, contract or document,
62 the same shall be deemed to mean or refer to the State Treasurer desig-
63 nated as the head of the Department of the Treasury established hereunder.

1 47. Sections 52:18-1 to 52:18-4, inclusive, 52:18-6, 52:18-7, 52:18-9,
2 52:18-12, 52:19-1, 52:19-3, 52:19-4, and 52:19-6 to 52:19-9, inclusive, of the
3 Revised Statutes, are hereby repealed.

4 In addition, all acts and parts of acts inconsistent with any of the pro-
5 visions of this act are, to the extent of such inconsistency, hereby repealed.

1 48. This act shall be known as, and may be cited as, the "Department
2 of the Treasury Act of 1948."

1 49. This act shall take effect on the first day of July, one thousand nine
2 hundred and forty-eight, except that any appointment, and any confirmation
3 or approval of any appointment, permitted by this act may be made prior to
4 such date.