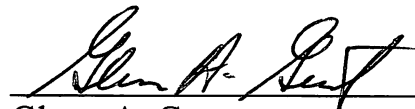


NOTICE TO THE BAR

TAX – PRECEDENTIAL STATUS OF UNPUBLISHED APPELLATE DIVISION OPINIONS REVIEWING TAX COURT OPINIONS AND REPORTED IN THE NEW JERSEY TAX COURT REPORTS – AMENDMENTS TO RULE 1:36-3 AND ADOPTION OF NEW RULE 8:9-6

By the attached September 12, 2022 order, the Supreme Court has amended Rule 1:36-3 and adopted new Rule 8:9-6 so as to codify the current and long-standing practice in which an unpublished Appellate Division opinion reviewing a published Tax Court opinion is, with the approval of the Chief Judge of the Appellate Division, published in the New Jersey Tax Court Reports. Based on that publication in the New Jersey Tax Court Reports, members of the bar and others have understood those otherwise unpublished Appellate Division opinions to be precedential in the Tax Court. The amendments to Rule 1:36-3 and new Rule 8:9-6 codify that limited precedential nature of those opinions.



Glenn A. Grant
Administrative Director of the Courts

Dated: September 19, 2022

SUPREME COURT OF NEW JERSEY

It is ORDERED that the attached amendments to Rule 1:36-3 (“Unpublished Opinions”) of the Rules Governing the Courts of the State of New Jersey are adopted to be effective immediately; and

It is FURTHER ORDERED that attached new Rule 8:9-6 (“Publication of Tax Court Opinions”) is adopted to be effective immediately.

For the Court,

A handwritten signature in blue ink, appearing to read "Stuart Rosen", is written over a horizontal line.

Chief Justice

Dated: September 12, 2022

Rule 1:36-3. Unpublished Opinions.

No unpublished opinion shall constitute precedent or be binding upon any court. Except for appellate opinions not approved for publication that have been reported in New Jersey Tax Court Reports or an authorized administrative law reporter, and except to the extent required by res judicata, collateral estoppel, the single controversy doctrine or any other similar principle of law, no unpublished opinion shall be cited by any court. No unpublished opinion shall be cited to any court by counsel unless the court and all other parties are served with a copy of the opinion and of all contrary unpublished opinions known to counsel.

Note: Adopted July 16, 1981 to be effective September 14, 1981; caption and rule; amended July 13, 1994 to be effective September 1, 1994; amended July 12, 2002 to be effective September 3, 2002; amended July 23, 2010 to be effective September 1, 2010; amended September 12, 2022 to be effective immediately.

Rule 8:9-6. Publication of Tax Court Opinions

(a) Opinions of the Tax Court approved for publication by the Tax Court shall be published in the New Jersey Tax Court Reports.

(b) Opinions of the Appellate Division of the New Jersey Superior Court reviewing a published Tax Court opinion that are not published in the New Jersey Superior Court Reporter, shall be published in the New Jersey Tax Court Reports with consent of the Appellate Division of the New Jersey Superior Court. If published in the New Jersey Tax Court Reports, such opinions will be precedential in the Tax Court.

Note: Adopted September 12, 2022 to be effective immediately.