

**From:** [Chad Wolf](#)  
**To:** [Comments Mailbox](#)  
**Subject:** [External]Comments on Proposed Amendments to Rule 1 :36-3 and Adoption of New Rule 8:9-6  
**Date:** Friday, August 5, 2022 10:07:22 AM

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To Whom It May Concern:

While the rule is a welcome start to clarifying an unknown which has affected practice in the tax court for years, the rule still does not go far enough to clarify a number of issues:

- 1) Is this rule retroactive for previous appellate division opinions published in NJ Tax?
- 2) If it is retroactive, is there a presumption that all of the opinions were published with approval of the appellate division, or must the person citing the opinion provide evidence of that fact?
- 3) Are the appellate division opinions binding upon the tax court if the tax court publishes it? Is it the same for previously published opinions?
- 4) In the event that the appellate division publishes a subsequent opinion which diverges from an appellate division opinion published by the tax court, does the opinion published by the appellate division have the effect of overruling the appellate division opinion published by the tax court?

Thank you for your consideration.

Very Respectfully,

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