P.L. 2026, CHAPTER 24, ***approved June 30, 2026***
Assembly, No. 5325

AN ACT concerning business formation fees and amending various parts of the statutory law.

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

1. N.J.S.14A:15-2 is amended to read as follows:

14A:15-2. On filing any certificate or other papers relative to corporations in the Department of the Treasury, there shall be paid to the State Treasurer, filing fees as follows:

(1) Certificate of incorporation and amendments thereto:

(a) for filing the original certificate of incorporation..... **[**$125.00**]** $100.00

(b) for filing a certificate of amendment of the certificate of incorporation, including any number of amendments..... $75.00

(c) for filing a certificate of abandonment of one or more amendments of the certificate of incorporation..... $75.00

(d) for filing a certificate of merger or a certificate of consolidation..... $75.00

(e) for filing a certificate of abandonment of a merger or consolidation..... $75.00

(2) Restated certificate of incorporation:

for filing a restated certificate of incorporation, including any amendments of the certificate of incorporation concurrently adopted..... $75.00

(3) Dissolution of corporation:

(a) for filing a certificate of dissolution..... $75.00

(b) for filing a certificate of revocation of dissolution proceedings..... $75.00

(4) Admission and withdrawal of foreign corporation:

(a) for filing an application for a certificate of authority to transact business in this State and issuing a certificate of authority..... **[**$125.00**]** $100.00

(b) for filing an application for an amended certificate of authority to transact business in this State and issuing an amended certificate of authority..... $75.00

(c) for filing an application for withdrawal from this State and issuing a certificate of withdrawal..... $75.00

(d) for filing a certificate of change of post-office address to which process may be mailed by the State Treasurer..... $25.00

EXPLANATION – Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted in the law.

Matter underlined thus is new matter.

(e) for filing a certificate, order or decree with respect to the dissolution of a foreign corporation, the termination of its existence, or the cancellation of its authority, and issuing a certificate of withdrawal..... $75.00

(5) Registered office and registered agent:

(a) for filing a certificate of change of address of registered office, or change of registered agent, or both..... $25.00

(b) (i) for filing a certificate of change of address of registered agent, where such certificate effects a change in the address of the registered office of one to 499 corporations or of 500 or more corporations in cases where the filing information is not transmitted to the State Treasurer in a machine readable format agreeable to the Division of Revenue and Enterprise Services, for each corporation named in the certificate..... $25.00

(ii) for filing a certificate of change of address of registered agent, where such certificate effects a change in the address of the registered office of 500 or more corporations in cases where the filing information is transmitted to the State Treasurer in a machine readable format agreeable to the Division of Revenue and Enterprise Services..... $5,000.00

(iii) In addition to the fee imposed pursuant to subparagraph (ii) of this paragraph, the State Treasurer may assess an additional fee not to exceed those administrative costs associated with the technical transmission of the filing information.

(c) for filing an affidavit of resignation of a registered agent..... $25.00

(6) Annual report:

for each such report required to be filed..... $75.00

(7) Tax clearance certificate from the Director of the Division of Taxation: for each such certificate required to be filed..... $20.00

(8) for filing a certificate of conversion……$75.00

(cf: P.L.2023, c.38, s.4)

2. N.J.S.15A:15-1 is amended to read as follows:

15A:15-1. Filing Fees of the State Treasurer. On filing any certificate or other papers relative to corporations in the Department of the Treasury, there shall be paid to the State Treasurer filing fees as follows:

a. Certificate of incorporation and amendments thereto:

(1) for filing the original certificate of incorporation.....**[**$75.00**]** $50.00

(2) for filing a certificate of amendment of the certificate of incorporation including any number of amendments..... $75.00

(3) for filing a certificate of abandonment of one or more amendments of the certificate of incorporation..... $75.00

(4) for filing a certificate of merger or a certificate of consolidation..... $75.00

(5) for filing a certificate of abandonment of a merger or consolidation..... $75.00

b. Restated certificate of incorporation:

for filing a restated certificate of incorporation including any amendments of the certificate of incorporation concurrently adopted..... $75.00

c. Dissolution of corporation:

(1) for filing a certificate of dissolution..... $75.00

(2) for filing a certificate of revocation of dissolution proceedings..... $75.00

d. Admission and withdrawal of foreign corporation:

(1) for filing an application for a certificate of authority to conduct activities in this State and issuing a certificate of authority..... **[**$125.00**]** $100.00

(2) for filing an application for an amended certificate of authority to conduct activities in this State and issuing an amended certificate of authority..... $75.00

(3) for filing an application for withdrawal from this State and issuing a certificate of withdrawal..... $75.00

(4) for filing a certificate of change of post office address to which process may be mailed by the State Treasurer..... $25.00

(5) for filing a certificate, order or decree with respect to the dissolution of a foreign corporation, the termination of its existence, or the cancellation of its authority, and issuing a certificate of withdrawal..... $75.00

e. Registered office and registered agent:

(1) for filing a certificate of change of address of registered office, or change of registered agent or both..... $25.00

(2) for filing a certificate of change of address of registered agent where such certificate effects a change in the address of the registered office of one or more corporations, for each corporation named in the certificate..... $25.00

(3) for filing an affidavit of resignation of a registered agent..... $25.00

f. Annual report:

for each such report required to be filed $30.00

g. Reinstatement filing assessment:

payment of a reinstatement filing assessment..... $75.00.

(cf: P.L.2019, c.149, s.5)

3. Section 11 of P.L.1987, c.435 (C.22A:4-1a) is amended to read as follows:

11. For services herein enumerated the State Treasurer shall collect the following fees:

a. For filing any original business certificate for which no other fee is fixed by statute or regulation, **[**$125**]** $100.00.

For filing any change or amendment to a previously filed document for which no other fee is fixed by statute or regulation, $75.00.

For issuing any certificate or filing any other document for which no other fee is fixed by statute or regulation, $25.00, except that the provisions of this subsection shall not apply to:

(1) certificates of appointments for gubernatorial appointees;

(2) documents filed by public bodies under the "Senator Byron M. Baer Open Public Meetings Act," P.L.1975, c.231 (C.10:4-6 et seq.);

(3) financial disclosures filed by State officials;

(4) oaths of office;

(5) resignation of office holders;

(6) documents filed by other State government entities indexed in the department's miscellaneous file.

b. For certification or exemplification of any document on file, $25.00.

c. For certification or exemplification of any signature on file, including the issuance of a certificate for proving a document outside the United States, also known as an apostille, $25.00; except that in cases of adoption of a child, the fee for an apostille shall be $5.00.

d. For filing a certified copy of an order of change of name, $50.00.

e. For a paper copy of any document on file, up to $0.10 per letter size page or smaller and up to $0.15 per legal size page or larger. If a roll of microfilm images is requested, the State Treasurer shall collect a fee of $1.00 for each image on the microfilm roll. If a microfiche copy of a microfiche is requested, $3.00.

f. For filing a proof of publication, $10.00.

(cf: P.L.2010, c.75, s.1)

4. Section 65 of P.L.1983, s.489 (C.42:2A-68) is amended to read as follows:

65. Filing fees of the State Treasurer. On filing any certificate or other papers relative to limited partnerships in the Department of the Treasury, there shall be paid to the State Treasurer, filing fees, in addition to any applicable recording fees:

a. Filing an application to reserve a specified limited partnership name and issuing a certificate of reservation..... $50.00

If application is for the first name available for limited partnership use among not more than three specified names..... $50.00

b. Filing a notice of transfer of a reserved limited partnership name..... $50.00

c. Filing original certificate of limited partnership..... **[**$125.00**]** $100.00

d. Filing a certificate of amendment to the certificate of limited partnership, including any number of amendments..... $75.00

e. Filing certificate of cancellation..... $75.00

f. Filing order or judgment amending certificate of limited partnership or cancellation..... $75.00

g. Filing application by a foreign limited partnership to transact business in this State and issuing a certificate of authority..... **[**$125.00**]** $100.00

h. Filing application by a foreign limited partnership for amended certificate to transact business in this State and issuing an amended certificate of authority..... $75.00

i. Filing annual report $75.00

j. Filing a certificate or registration of an alternate name..... $50.00

k. Filing a renewal of registration of alternate name..... $50.00

l. Limited partnership status reports--per name..... $5.00

m. Filing a change of agent or office, or both..... $25.00

n. All other certificates issued or papers filed but not otherwise provided for..... $125.00

o. Issuing a standing certificate..... $25.00

p. Issuing a certificate or providing name availability up to three names..... $25.00

q. Filing a certificate of correction..... $50.00

(cf: P.L.2019, c.149, s.7)

5. Section 93 of P.L.2012, c.50 (C.42:2C-93) is amended to read as follows:

93. Fees.

a. No document required to be filed under this act shall be effective until the applicable fee required by this section is paid. The following fees shall be paid to and collected by the State Treasurer for the use of the State:

(1) Upon the receipt for filing of a certificate of registration of alternate name or a certificate of renewal pursuant to section 9 of this act, a fee in the amount of $50.

(2) Upon the receipt for filing of an application for reservation of name, an application for renewal of reservation or a notice of transfer or cancellation of reservation pursuant to section 10 of this act, a fee in the amount of $50.

(3) Upon the receipt for filing of a statement under section 15 of this act, a fee in the amount of $25, upon the receipt for filing of a statement under section 16 of this act, a fee in the amount of $25 and a further fee of $10 for each limited liability company affected by that statement.

(4) Upon the receipt for filing of a certificate of formation under section 18 of this act, a fee in the amount of **[**$125**]** $100; and upon receipt for filing, a certificate of correction under section 23 of this act, a certificate of amendment or restatement under section 19 of

this act, a certificate of dissolution under section 49 of this act, or articles of merger under section 76 of this act, a fee in the amount of $100.

(5) Upon the filing of articles of conversion under section 80 of this act, a fee in the amount of $100.

(6) Upon filing of an annual report, a fee in the amount of $75.00.

(7) Upon requesting a reinstatement of a certificate of a limited liability company.

(8) For certifying copies of any paper on file as provided for by this act, a fee in the amount of $25 for each copy certified.

(9) The State Treasurer may issue copies of instruments on file as well as other copies, and for all of those copies, whether certified or not, a fee in the amount of $10 for the first page and $2 per page thereafter shall be paid.

(10) Upon the receipt for filing of an application for certificate of authority as a foreign limited liability company under section 58 of this act **[**or**]** , a fee in the amount of $100, and for a certificate of cancellation under section 64 of this act, a fee in the amount of $125.

(11) For preclearance of any document for filing, a fee in the amount of $100.

(12) For preparing and providing a written report of a record search, a fee in the amount of $50.

(13) For issuing any certificate of the State Treasurer, including but not limited to a certificate of good standing, other than a certification of a copy under paragraph (8) of this subsection, a fee in the amount of $50, except that for issuing any certificate of the State Treasurer that recites all of a limited liability company's filings with the State Treasurer, a fee of $100 shall be paid for each such certificate.

(14) For receiving and filing or indexing any certificate, affidavit, agreement or any other paper provided for by this act, for which no different fee is specifically prescribed, a fee in the amount of $75.

(15) The State Treasurer may in his discretion charge a fee of $50 for each check received for payment of any fee that is returned due to insufficient funds or the result of a stop payment order.

b. In addition to those fees charged under subsection a. of this section, there shall be collected by and paid to the State Treasurer the following:

(1) for all services described in subsection a. of this section that are requested to be completed within the same day as the day of the request, an additional sum of up to $50; and

(2) for all services described in subsection a. of this section that are requested to be completed within a 24-hour period from the time of the request, an additional sum of up to $25.

The State Treasurer shall establish, and may from time to time amend, a schedule of specific fees payable pursuant to this subsection.

c. The State Treasurer may in his discretion permit the extension of credit for the fees required by this section upon such terms as he shall deem to be appropriate.

(cf: P.L.2019, c.149, s.13)

6. This act shall take effect on July 1, 2026.

STATEMENT

This bill reduces business formation fees for certain recognized business structures in the State. Specifically, the bill stipulates a $25 reduction in business formation fees.

The Governor's Fiscal Year 2027 budget recommendations include the enactment of this bill. The Department of the Treasury estimates that this proposal will reduce revenues by $4.1 million.

Reduces business formation fees.