

**CHAPTER 22****PUBLIC UTILITY TAX—WATER AND SEWERAGE****Authority**

N.J.S.A. 54:30A-30 and 54:50-1.

**Source and Effective Date**

R.2004 d.268, effective June 14, 2004.  
See: 36 N.J.R. 1346(a), 36 N.J.R. 3415(a).

**Chapter Expiration Date**

In accordance with N.J.S.A. 52:14B-5.1c, Chapter 22, Public Utility Tax—Water And Sewerage, expires on December 11, 2009. See: 41 N.J.R. 2637(a).

**Chapter Historical Note**

Chapter 22, Public Utility Corporations, was adopted and became effective prior to September 1, 1969.

Pursuant to Executive Order No. 66(1978), Chapter 22, Public Utility Corporations, was readopted as R.1984 d.99, effective April 2, 1984. See: 16 N.J.R. 233(a), 16 N.J.R. 747(b).

Pursuant to Executive Order No. 66(1978), Chapter 22, Public Utility Corporations, was readopted as R.1989 d.148, effective February 24, 1989. See: 21 N.J.R. 17(a), 21 N.J.R. 779(b).

Pursuant to Executive Order No. 66(1978), Chapter 22, Public Utility Corporations, was readopted as R.1994 d.145, effective February 24, 1994. See: 26 N.J.R. 335(a), 26 N.J.R. 1370(b).

Subchapter 14, Municipal Purposes Tax Assistance Fund, was adopted as R.1995 d.195, effective April 3, 1995. See: 27 N.J.R. 473(a), 27 N.J.R. 1441(a).

Pursuant to Executive Order No. 66(1978), Chapter 22, Public Utility Corporations, was readopted as Chapter 22, Public Utility Tax—Water and Sewerage, by R.1999 d.88, effective February 19, 1999, and Subchapter 2, Returns by Telephone, Telegraph, Messenger Systems and Certain Interstate Transmission Systems, Subchapter 3, Excise Tax Payable to the State by Telephone, Telegraph and Messenger Systems, Subchapter 4, Franchise Tax Payable to Municipalities by Telephone, Telegraph and Messenger Systems, Subchapter 5, Tax Revenues From Telephone, Telegraph and Messenger Systems Apportioned to Municipalities, Subchapter 6, Payment and Collection of Taxes Payable to Municipalities by Telephone, Telegraph and Messenger Systems, Subchapter 13, Water Corporations, Subchapter 14, Municipal Purposes Tax Assistance Fund, Appendix I and Appendix II were repealed and Subchapter 13, Energy Tax Receipts Property Tax Relief Fund, was adopted as new rules by R.1999 d.88, effective March 15, 1999. See: 31 N.J.R. 118(a), 31 N.J.R. 777(d).

Chapter 22, Public Utility Tax—Water and Sewerage, was readopted as R.2004 d.268, effective June 14, 2004. See: Source and Effective Date. See, also, section annotations.

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**SUBCHAPTER 1. DEFINITIONS AND GENERAL PROVISIONS****18:22-1.1 (Reserved)**

Repealed by R.2004, d.268, effective July 19, 2004.

See: 36 N.J.R. 1346(a), 36 N.J.R. 3415(a).

Section was "Imposition of excise tax under Act".

**18:22-1.2 (Reserved)**

Repealed by R.2004 d.268, effective July 19, 2004.

See: 36 N.J.R. 1346(a), 36 N.J.R. 3415(a).

Section was "Purpose of Act".

**18:22-1.3 Definitions**

The following words and terms, when used in this chapter, shall have the following meanings, unless the context clearly indicates otherwise:

"Director" means the Director of the Division of Taxation, Department of the Treasury.

"Gross receipts" means all receipts from the taxpayer's business over, on, in, through or from the whole of its lines or mains, excluding only the following:

1. Any sum or sums of money received by the taxpayer in payment for water sold and furnished to another public utility which is also subject to the payment of a tax based upon gross receipts or to a gas, electric or gas and electric public utility subject to the payment of taxes pursuant to P.L. 1997, c.162;

2. Receipts derived from interstate commerce;

3. Any sum or sums of money received by the taxpayer in payment for water sold or furnished that is used to generate electricity that is sold for resale or to an end user other than the one on-site end user upon whose property is located a co-generation facility or self-generation unit that generated the electricity or upon the property purchased or leased from the on-site end user by the person owning the co-generation facility or self-generation unit if such property is contiguous to the user's property and is the property upon which is located a co-generation facility or self-generation unit that generated the electricity.

4. In the case of a sewerage corporation an amount equal to any sum or sums of money payable by such sewerage corporation to any board, commission, department, branch, agency or authority of the State or of any county or municipality, for the treatment, purification or disposal of sewerage or other wastes.

5. In the case of a water purveyor, the amount equal to any sum or sums of money paid in accordance with the water tax imposed by section 11 of P.L. 1983, c.443 (N.J.S.A. 58:12A-21) and which is included in the tariff altered pursuant to section 6 of P.L. 1983, c.443 (N.J.S.A. 58:12A-17).

"Pre-tax year" means the calendar year immediately preceding the tax year.

"Public street, highway, road or other public place" means any street, highway, road or other public place which is open

and used by the public, even though the same has not been formally accepted as a public street, highway, road or other public place. For purposes of computing the tax in connection with lines or mains installed after February 19, 1991, the term includes without limitation dead end streets, cul-de-sacs, alleys, water or riparian ways, and non-restricted roadways, such as extended residential, commercial or recreational facility driveways, or dead end streets, cul-de-sacs or alleys which are connected to public roadways and are for access to or the use of supermarkets, shopping malls, planned communities (such as apartment complexes and condominium developments), commercial enterprises, and recreation facilities (such as marinas, golf clubs, drag strips, etc.) and the connecting roads within or around the above facilities whether these roadways shall be located on public or on private property. The term "public street, highway road or other public place" shall not include restricted residential communities that control, by way of a permanently manned gate, access to or through said community.

"Real estate" means lands and buildings of taxpayers, but does not include pipes, conduits, bridges, viaducts, dams and reservoirs (except that the lands upon which dams and reservoirs are situated are real estate), machinery, apparatus and equipment, notwithstanding any attachment to lands or buildings.

"Service connections" means the pipes connecting the building or place where the service or commodity supplied by the taxpayer is used or delivered, or is made available for use or delivery, with a supply line or supply main.

"Taxpayer" means any person, co-partnership, association or corporation subject to taxation under the provisions of the Act.

"Tax year" means the calendar year in which the tax is payable under the Act.

Amended by R.1989 d.148, effective March 20, 1989.

See: 21 N.J.R. 17(a), 21 N.J.R. 779(b).

"Cogenerator" added. Under "Gross receipts," exclusions defined as "only" the following; new 4 added and existing 4 renumbered 5; 6 added.

Amended by R.1991 d.70, effective February 19, 1991.

See: 22 N.J.R. 2249(a), 23 N.J.R. 419(a).

Definition of public street specified in detail.

Amended by R.1992 d.505, effective December 21, 1992.

See: 24 N.J.R. 2531(b), 24 N.J.R. 4559(a).

Added definitions "Class" and "Corresponding therms of gas"; revised "Public street, highway, road or other public place".

Amended by R.1999 d.88, effective March 15, 1999.

See: 31 N.J.R. 118(a), 31 N.J.R. 777(d).

Deleted "Unit value".

Amended by R.2004 d.268, effective July 19, 2004.

See: 36 N.J.R. 1346(a), 36 N.J.R. 3415(a).

Deleted "Apportionment value" or "apportionment valuation", "Class", "Cogenerator", "Corresponding therms of gas" or "corresponding kilowatthours of electricity", and "Scheduled property"; amended "Gross receipts", "Real estate", and "Service connections".

**Statutory References**

As to definition, see N.J.S.A. 54:30A-17, 50.

**18:22-1.4 (Reserved)**

Repealed by R.2004 d.268, effective July 19, 2004.

See: 36 N.J.R. 1346(a), 36 N.J.R. 3415(a).

Section was "Persons subject to tax".

**18:22-1.5 Accounting methods**

Every taxpayer subject to the provisions of this chapter is required to report gross receipts based on the method of accounting employed for Federal income tax purposes.

New Rule, R.1985 d.146, effective April 1, 1985.

See: 16 N.J.R. 3423(a), 17 N.J.R. 841(b).

Repealed by R.1999 d.88, effective March 15, 1999.

See: 31 N.J.R. 118(a), 31 N.J.R. 777(d).

Section was "Accounting methods".

New Rule, R.2004 d.268, effective July 19, 2004.

See: 36 N.J.R. 1346(a), 36 N.J.R. 3415(a).

**18:22-1.6 (Reserved)****SUBCHAPTERS 2 THROUGH 6. (RESERVED)****SUBCHAPTER 7. SEWERAGE AND WATER CORPORATIONS****18:22-7.1 Imposition of tax and exemption under Act**

The Act imposes a tax, measured by gross receipts, on sewerage and water companies and corporations using or occupying the public streets, highways, roads or other public places; and, for the exemption from taxation of the franchises, stock, and certain property of such corporations; and, for the taxation of certain of the property of the corporations not so exempted from taxation.

Amended by R.1994 d.145, effective March 21, 1994.

See: 26 N.J.R. 335(a), 26 N.J.R. 1370(b).

Amended by R.1999 d.88, effective March 15, 1999.

See: 31 N.J.R. 118(a), 31 N.J.R. 777(d).

Deleted "measured by units for energy on gas and electric light, heat and power" following "companies".

**Statutory References**

As to imposition of tax, see N.J.S.A. 54:30A-49.

**18:22-7.2 Purpose of Act**

(a) The purpose of the Act is to:

1. Provide a complete regime and method for the taxation of sewerage and water corporations and companies using or occupying the public streets, highways, roads or other public places;

2. Exempt from taxation, other than the tax imposed by the Act, the franchise, stock, and certain property of such corporations;

3. Provide for the taxation of the property of such corporations not so exempted from taxation; and

4. Provide for the reimbursement to the State of certain costs and expenses incurred in the imposition and apportionment of the taxes.

Amended by R.1999 d.88, effective March 15, 1999.

See: 31 N.J.R. 118(a), 31 N.J.R. 777(d).

In (a), rewrote 1, deleted a former 5, and recodified former 6 as 5.

Amended by R.2004 d.268, effective July 19, 2004.

See: 36 N.J.R. 1346(a), 36 N.J.R. 3415(a).

In (a), deleted 5.

**Statutory References**

As to purpose of Act, see N.J.S.A. 54:30A-49.

**18:22-7.3 Taxation of property, franchises, stock or gross receipts**

(a) Sewerage and water corporations using public streets, highways, roads or other public places, and their property and franchises, are subject to taxation only as provided by the Act.

(b) The corporations enumerated in (a) above are not subject to any other taxes upon their property, franchises, stock or gross receipts, and the shares of stock of any such corporation are not taxed in the hands of shareholders.

Amended by R.1999 d.88, effective March 15, 1999.

See: 31 N.J.R. 118(a), 31 N.J.R. 777(d).

In (a), deleted a reference to gas and electric light, heat and power corporations.

Amended by R.2004 d.268, effective July 19, 2004.

See: 36 N.J.R. 1346(a), 36 N.J.R. 3415(a).

**Statutory References**

As to taxation of property franchise, stock or gross receipts, see N.J.S.A. 54:30A-51.

**18:22-7.4 (Reserved)**

Repealed by R.1999 d.88, effective March 15, 1999.

See: 31 N.J.R. 118(a), 31 N.J.R. 777(d).

Section was "Local taxation of real estate and enumerated personal property held for resale; appeal, review and collection".

**18:22-7.5 (Reserved)****18:22-7.6 (Reserved)**

R.1975 d.45, effective March 6, 1975.

See: 7 N.J.R. 74(b), 7 N.J.R. 180(a).

Repealed by R.1999 d.88, effective March 15, 1999.

See: 31 N.J.R. 118(a), 31 N.J.R. 777(d).

Section was "Gross receipts derived from transactions with municipal electric supply operations".

## SUBCHAPTER 8. RETURNS REQUIRED FROM SEWERAGE AND WATER CORPORATIONS

### 18:22-8.1 Information required on returns; due dates

(a) Every taxpayer shall, on or before September 1 of each year, return to the Director a statement showing, as of July 1 of such year:

1. The length of the taxpayer's lines and mains along, in, on, or over any public street, highway, road or other public place in this State, exclusive of service connections, stated separately for each class of business; and
2. The whole length of the taxpayer's lines and mains in this State, exclusive of service connections, stated separately for each class of business.

(b) Every taxpayer shall, on or before February 1 of the tax year, return to the Director a statement showing:

1. The gross receipts for the preceding calendar year (pre-tax year) from the business over, on, in, through or from the taxpayer's lines and mains in this State, stated separately for each class of business; and
2. The gross receipts for the preceding calendar year (pre-tax year) from the business over, on, in, through or from the whole of the taxpayer's lines and mains, stated separately for each class of business.

(c) The information required in (a) and (b) above must be submitted on the forms available from the New Jersey Division of Taxation, Public Utilities Tax Section, PO Box 246, Trenton, NJ 08695-0246.

Amended by R.1992 d.505, effective December 21, 1992.  
See: 24 N.J.R. 2531(b), 24 N.J.R. 4559(a).

Revised (b) and (b)3; added (b)4.

Amended by R.1999 d.88, effective March 15, 1999.  
See: 31 N.J.R. 118(a), 31 N.J.R. 777(d).

Rewrote the section.

Amended by R.2004 d.268, effective July 19, 2004.  
See: 36 N.J.R. 1346(a), 36 N.J.R. 3415(a).

Added (a); recodified former (a) and (b) as (b) and (c); in (b), inserted "from the" following "(pre-tax year)" and added ", stated separately for each class of business" at the end of 2; rewrote (c).

#### Statutory References

As to information required on tax return, see N.J.S.A. 54:30A-55.

### 18:22-8.2 Certification of returns

(a) The returns required in Section 8.1 (Information required) of this Chapter must be subscribed and sworn to by the taxpayer or the president, vice-president or chief officer of the corporation making the return.

(b) Returns not properly signed are deemed to be improperly filed and delinquent.

#### Statutory References

As to certification of returns, see N.J.S.A. 54:30A-55.

### 18:22-8.3 Audit and verification of returns; additional information

(a) The Director may audit and verify the statements filed by a taxpayer whenever and in whatever respects he deems necessary or advisable.

(b) The Director may require any taxpayer to supply additional data and information in whatever form and detail he requests, whenever he may deem it necessary or helpful for the proper performance of his duties under the Act.

#### Statutory References

As to audit and verification of returns, see N.J.S.A. 54:30A-55.

### 18:22-8.4 Failure to make returns; penalties and perjury

(a) Any taxpayer refusing or neglecting to make the statements provided for in N.J.A.C. 18:22-8.1 shall forfeit and pay to the State of New Jersey the sum of \$100.00 per day for each day of refusal or neglect, to be recovered in an action at law in the name of the State and which, when recovered, will be paid into the State treasury and in addition thereto may be liable for the penalties provided for in the State Tax Uniform Procedure Law.

(b) The Director shall certify any default to the Attorney General of the State who shall then prosecute an action at law for the penalty.

Amended by R.1988 d.407, effective September 6, 1988.  
See: 19 N.J.R. 2255(b), 20 N.J.R. 2310(c).

Added text in (a) "and in addition ..."; deleted (c).

#### Statutory References

As to failure to make return and penalties, see N.J.S.A. 54:30A-55.

### 18:22-8.5 Additional statements regarding property acquired from other taxpayers

(a) When any corporation subject to taxation under the Act acquires the rights, property and franchises of using and occupying public streets, highways, roads or other public places in this State of persons, copartnerships, associations or corporations then subject to an excise tax based upon its gross receipts; and retains these rights, property and franchises at the end of the calendar year in which the acquisition occurs; then, on or before February 1 of the succeeding year, the acquiring corporation must file a statement with the Director. The statement is in addition to the returns filed pursuant to N.J.A.C. 18:22-8.1, Information required on returns; due dates, and must include:

1. The gross receipts from the business over, on, in, through or from the lines or mains of the persons, copartnerships, associations or corporations whose rights, property and franchises were acquired under (a) above, from January 1 of the year in which the property was acquired to the date of the acquisition;

2. A statement showing the length of lines or mains as of July 1 of the year in which the acquisition took place; and

3. The total of the gross receipts as shown in both of said statements to the Director, or as otherwise ascertained by him. This total will be used in ascertaining and fixing the excise tax imposed by the Act upon the acquiring corporation. If the rights, property and franchises were acquired from a corporation subject to taxation under the Act, then the total of the gross receipts as shown in both of said statements to the Director, or as otherwise ascertained by him, will be used in ascertaining and fixing the excise tax imposed by the Act upon such acquiring corporation.

Amended by R.2004 d.268, effective July 19, 2004.  
See: 36 N.J.R. 1346(a), 36 N.J.R. 3415(a).  
Rewrote the section.

#### Statutory References

As to additional statements regarding property acquired from the taxpayers, see N.J.S.A. 54:30A-63.

#### 18:22-8.6 through 18:22-8.8 (Reserved)

### SUBCHAPTER 9. TAX PAYABLE TO THE STATE BY SEWERAGE AND WATER CORPORATIONS

#### 18:22-9.1 Corporations subject to tax

Every sewerage and water corporation using or occupying the public streets, highways, roads or other public places in this State must annually pay excise taxes for the privilege of exercising its franchises and using those public streets, highways, roads or other public places in this State.

Amended by R.1999 d.88, effective March 15, 1999.  
See: 31 N.J.R. 118(a), 31 N.J.R. 777(d).

Deleted a reference to gas and electric light, heat and power corporations.

#### Statutory References

As to imposition of tax, see N.J.S.A. 54:30A-54.

#### 18:22-9.2 Excise tax payable; rates

(a) In addition to the excise taxes payable under N.J.A.C. 18:22-10.1 (Computation of tax) every sewerage and water corporation shall pay excise taxes for the franchise to operate and conduct business within the State and to use the public streets, highways, roads or other public places in the State, at the following rates:

1. *Tax rate on proportion of lines or mains adjacent to public ways:*

i. A tax computed at the rate of 0.625 percent of proportion of the gross receipts of the taxpayer for the pre-tax year as the length of the lines or mains in this State, located along, in or over any public street, highway, road or other public place, exclusive of service connections, bears to the whole length of its lines or mains, exclusive of service connections;

ii. Where the gross receipts of any taxpayer for any calendar year do not exceed \$50,000.00 the tax on that taxpayer for that calendar year is computed at the rate of 0.25 percent instead of at the rate of 0.625 percent.

2. *Tax rate on total lines or mains in State.* A tax at the rate of 0.9375 percent upon the gross receipts of the taxpayer for the pre-tax year from its business over, on, in, through or from its lines or mains in the State of New Jersey.

(b) Additional excise tax payable in tax year considered as a partial payment of the excise tax due the following year:

1. An additional amount equal to one-half of the excise tax payable May 1 of each year under (a) above shall be due on the same date;

i. This payment shall be in addition to the tax payable under (a) above and shall be considered as a partial payment of the tax which will be due, under (a) above, the following May 1;

ii. In the calculation of the tax due under (a) above in each year, every subject taxpayer shall be entitled to a credit in the amount of the tax paid under this subsection as a partial payment in the preceding calendar year, and the taxpayer shall be entitled to the return, or credit against taxes due and payable in the next year, of any amount so paid that exceeds the total amount payable under (a) above.

Amended by R.1992 d.505, effective December 21, 1992.  
See: 24 N.J.R. 3531(a), 24 N.J.R. 4559(a).

Revised and added "(a)" to first paragraph; redesignated existing (a)-(b) as 1-2; added new 3.

Amended by R.1999 d.88, effective March 15, 1999.  
See: 31 N.J.R. 118(a), 31 N.J.R. 777(d).

In (a), substituted "under N.J.A.C. 18:22-10.1 (Computation of tax) every sewerage" for "to municipalities (N.J.A.C. 18:22-10.1 (Computation of tax)) every street railway, traction, sewerage," following "payable", and deleted "to the State" preceding "for the franchise" in the introductory paragraph; and deleted a former (b).

Amended by R.2004 d.268, effective July 19, 2004.  
See: 36 N.J.R. 1346(a), 36 N.J.R. 3415(a).

Added (b).

#### Statutory References

As to imposition and rate of tax, see N.J.S.A. 54:30A-54.

#### 18:22-9.3 Computation of tax payable to the State

On or before April 1 of each tax year, the Director computes the excise taxes payable to the State as provided in N.J.A.C. 18:22-9.2, Excise tax payable; rates, and certi-

fies, within five days thereof, to each taxpayer the amount of taxes payable to the State.

Amended by R.2004 d.268, effective July 19, 2004.

See: 36 N.J.R. 1346(a), 36 N.J.R. 3415(a).

Substituted "N.J.A.C. 18:22-9.2, Excise tax payable; rates," for "Section 9.2 (Excise tax payable to the State; rates) of this chapter".

#### Statutory References

As to computation of tax, see N.J.S.A. 54:30A-54.1 and 54:30A-54.1a.

### 18:22-9.4 Deductions from or addition to tax

The Director, in computing the excise taxes due to the State from any taxpayer for any year, shall deduct from or add to the amounts determined for the year the amount of any deduction or addition, to the extent and in the manner, which may be ordered or decreed by any judgment of the Tax Court or any court of the State by reason of any error or omission in computing any prior year's taxes.

Amended by R.2004 d.268, effective July 19, 2004.

See: 36 N.J.R. 1346(a), 36 N.J.R. 3415(a).

Substituted "Tax Court" for "Division of Tax Appeals".

#### Statutory References

As to deductions or addition to tax, see N.J.S.A. 54:30A-54.2.

### 18:22-9.5 Certification of taxes payable to the State

The Director, within five days after computing the tax due to the State, shall forward to each taxpayer a certified copy thereof showing the amount of taxes payable and the manner in which those taxes were computed.

#### Statutory References

As to certification of taxes payable to the State, see N.J.S.A. 54:30A-54.1.

### 18:22-9.6 Payment due; date

The taxes due under N.J.A.C. 18:22-9.2 are payable on or before May 1 of the tax year.

Amended by R.1992 d.505, effective December 21, 1992.

See: 24 N.J.R. 2531(b), 24 N.J.R. 4559(a).

Revised (a); added new (b).

Amended by R.1999 d.88, effective March 15, 1999.

See: 31 N.J.R. 118(a), 31 N.J.R. 777(d).

Deleted a former (a) designation; and deleted former (b).

Amended by R.2004 d.268, effective July 19, 2004.

See: 36 N.J.R. 1346(a), 36 N.J.R. 3415(a).

Substituted "N.J.A.C. 18:22-9.2" for "the Act prior to 1993".

#### Statutory References

As to payment due date, see N.J.S.A. 54:30A-54.1.

### 18:22-9.7 Payment due; to whom mailed

(a) Payments due are to be made payable to "State of New Jersey—Public Utility Tax" and sent to the New Jersey Division of Revenue, Public Utility Tax, PO Box 247, Trenton, NJ 08646-0247.

(b) Taxpayers that had a prior year tax liability of \$20,000 or more must remit their Public Utility Tax (Franchise and Gross Receipts Tax) payments by using Electronic Funds Transfer (EFT), as provided under N.J.S.A. 54:48-4.1 and N.J.A.C. 18:2-3. To enroll for EFT, contact the New Jersey Division of Revenue at (609) 984-9830 or write: New Jersey Division of Revenue, EFT Unit, PO Box 191, Trenton, NJ 08646-0191.

Amended by R.1999 d.88, effective March 15, 1999.

See: 31 N.J.R. 118(a), 31 N.J.R. 777(d).

Rewrote the section.

Amended by R.2004 d.268, effective July 19, 2004.

See: 36 N.J.R. 1346(a), 36 N.J.R. 3415(a).

Rewrote the section.

#### Statutory References

As to Payments Due, see N.J.S.A. 54:30A-54.

### 18:22-9.8 Administration, collection and enforcement of tax

The administration, collection and enforcement of the tax payable to the State (N.J.A.C. 18:22-9.2, Excise tax payable; rates) is subject to the provisions of the State Uniform Tax Procedure Law (N.J.S.A. 54:48-1 et seq. to 54:52-1 et seq.) to the extent that the provisions of that law are not inconsistent with any provision of the Act.

Amended by R.2004 d.268, effective July 19, 2004.

See: 36 N.J.R. 1346(a), 36 N.J.R. 3415(a).

Rewrote the section.

#### Statutory References

As to administration, collection and enforcement of tax, see N.J.S.A. 54:30A-54.3.

### 18:22-9.9 through 18:22-9.11 (Reserved)

## SUBCHAPTER 10. TAXES PAYABLE BY SEWERAGE AND WATER CORPORATIONS

### 18:22-10.1 Computation of tax

(a) In addition to the excise taxes payable under N.J.A.C. 18:22-9.2 (Excise tax payable; rates) every sewerage and water corporation must pay excise taxes for the privilege of exercising its franchises and for the use of the public streets, highways, roads or other public places at the following rates:

1. Tax rate on proportion of lines or mains adjacent to public highways:

i. A tax computed at the rate of five percent of whatever proportion of the gross receipts of the taxpayer for the preceding calendar year as the length of the lines or mains in this State, located along, in or over any public street, highway, road or other public place, exclusive of service connections, bears to the whole length of its lines or mains exclusive of service connections;