

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Repealed by R.2004 d.268, effective July 19, 2004.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: 35 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Repealed by R.1999 d.88, effective March 15, 1999.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;

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

2. A tax at the rate of $7\frac{1}{2}$ 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) Advance payment in tax year considered as a partial payment of the tax due and payable in the following year:

1. An advance payment equal in amount to 55 percent of the increase in taxes due under (a) above during the preceding calendar year over the taxes due under (a) above in the calendar year immediately preceding that year, shall be paid each year by each subject taxpayer in the manner set forth in N.J.A.C. 18:22-12.1. The advance payment shall not be considered for the purpose of determining the amount of the increase;

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 to become due and payable in the following year;

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 year and shall be entitled to the return of any amount so paid that exceeds the total amount payable in accordance with P.L. 1940, c.5 and the Act.

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

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

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

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 "to the State" throughout, deleted a reference to railway and traction corporations, and substituted "excise" for " , to the municipalities in which it operates" following "pay" in the introductory paragraph.

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 computation of tax, see N.J.S.A. 54:30A-54.

18:22-10.2 (Reserved)

SUBCHAPTER 11. DISTRIBUTION TO MUNICIPALITIES OF TAX REVENUES FROM SEWERAGE AND WATER CORPORATIONS

18:22-11.1 (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 "Establishment of valuations".

18:22-11.2 (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 "Certification".

18:22-11.3 (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 "Deduction of expenses".

18:22-11.4 (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 "Certification of expenses to taxpayers".

18:22-11.5 (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 "Apportionment of taxes to municipalities".

18:22-11.6 (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 "Unit value of scheduled property".

18:22-11.7 Certification of tax collector; statement to taxpayer

(a) Within five days after making the computation of the excise tax imposed by N.J.S.A. 54:30A-54(a) and (b), the Director of the Division of Taxation shall certify to the State Treasurer the amount of such taxes.

(b) At the same time the Director shall issue to each taxpayer a statement of the tax due.

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.

Statutory References

As to certification of taxes to collectors, see N.J.S.A. 54:30A-62.

18:22-11.8 (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 "Appeals by municipalities; procedure for filing".

18:22-11.9 (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 "Appeals by municipalities; deadlines for filing".

18:22-11.10 (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 "Deductions or additions to apportionment".

18:22-11.11 (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 "Corrections of errors in apportionment".

18:22-11.12 (Reserved)

Amended by R.1995 d.195, effective April 3, 1995.

See: 27 N.J.R. 473(a), 27 N.J.R. 1441(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 "Apportionment of gross receipts tax".

SUBCHAPTER 12. PAYMENT AND COLLECTION OF TAXES PAYABLE BY SEWERAGE AND WATER CORPORATIONS

18:22-12.1 Payment of tax; place and time

(a) Each taxpayer, upon receipt of the tax statement prescribed in N.J.A.C. 18:22-11.7 (Statement to taxpayer) shall be liable for the amount of taxes therein specified and shall pay such taxes in accordance with the schedule listed in (b) below.

(b) These taxes are payable in three installments as follows:

1. Thirty-five percent of the tax payable, or the total tax payable if the taxpayer so desires, 15 days after the date of certification of the computation by the Director.
2. Thirty-five percent of the tax payable on or before August 15 of the tax year; and
3. Thirty percent of the tax payable on or before November 15 of the tax year.

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.

Statutory References

As to payment of taxes, see N.J.S.A. 54:30A-62.

18:22-12.2 Penalties and interest; collection procedures

The administration, collection and enforcement of the taxes payable to the State under N.J.A.C. 18:22-10.1 are subject to the provisions of the State Uniform Tax Procedure Law, N.J.S.A. 54:48-1 et seq., to the extent that the provisions of that law are not inconsistent with the provisions of P.L. 1940, c.5 (N.J.S.A. 54:30A-49 et seq.).

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 penalty and interest, see N.J.S.A. 54:30A-62.

18:22-12.3 (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 "Lien".

18:22-12.4 (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 "Effect of appeal or review on payment".

SUBCHAPTER 13. ENERGY TAX RECEIPTS PROPERTY TAX RELIEF FUND

18:22-13.1 Receipts credited

Taxes paid under this chapter by water and sewerage companies shall be credited to the Energy Tax Receipts Property Tax Relief Fund. See N.J.S.A. 52:27D-438 et seq.