

## Chapter 3.08

### TELEPHONE UTILITIES TAX

#### Sections:

- 3.08.010 Levy of tax.
- 3.08.020 Time of payment.
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3.08.010 Levy of tax. There is levied on and against each telephone company operating within the City a tax on the occupation and business of maintaining a telephone exchange and lines connected therewith in the City and of supplying local exchange telephone service to the inhabitants of the City. The amount of the tax levied shall be ten thousand five hundred dollars for each calendar year until such time as the City Council repeals or amends this Section, or \$4.50 per local exchange account, whichever is less. (Ord. 6, §1(a), 1980; Ord. 17, §1, 2001)

3.08.020 Time of payment. The tax levied by Section 3.08.010 shall begin to accrue on the first day of April, 1980, and shall be due and payable in four equal quarterly installments, each installment to be paid on the last business day of the months of March, June, September and December. (Ord. 6, §1(c), 1980)

3.08.030 Failure to pay. If each telephone company, subject to the provisions of this Chapter, shall fail to pay the taxes provided for in this Chapter, the full amount thereof shall be due and collectable from such company, and the same together with an addition of ten percent of the amount of taxes due shall and is declared to be a debt due and owing from each telephone company to the City. The City Attorney, upon direction of the City Council, shall commence and prosecute to final judgment and determination in any court of competent jurisdiction an action of law to collect the debt. (Ord. 1, §5, 1979; Ord. 17, §1, 2001.)

3.08.040 Local purpose, The tax herein provided is upon occupations and businesses in the performance of local functions and is not a tax upon those functions relating to interstate

commerce. It is expressly understood that none of the terms of this Chapter be construed to mean that any telephone utility company is issued a franchise by the City. (Ord. 1, §6, 1979)

3.08.050 Filing statement. Each telephone company, subject to this Chapter, shall file with the finance director, in such form as may be required, a statement showing the total telephone accounts for which local exchange telephone service was provided within the corporate limits of the City. Such statement shall be filed annually, for each calendar year, and shall be due by the end of February of each year for the previous calendar year. (Ord. 1, §7, 1979; Ord. 17, §1, 2001)

3.08.060 Failure to file statement. If any officer, agent or manager of each telephone company shall fail, neglect or refuse to make or file the annual statement of accounts provided in Section 3.08.050, the officer, agent, manager or person shall, on conviction thereof, be punished by a fine not less than twenty-five dollars nor more than three hundred dollars, provided that each day after such statement becomes delinquent during which the officer, agent, manager or person shall so fail, neglect or refuse to make and file such statement shall be considered a separate and distinct offense. (Ord. 1, §8, 1979; Ord. 17, §1, 2001)