

CHAPTER 111: BUSINESS SPECIFIC REGULATIONS

Section

Electric Service

- 111.01 Occupational tax
- 111.02 Tax in lieu of other occupation or franchise tax
- 111.03 No automatic adjustments or rollbacks of business license tax on gross receipts

Telecommunication Companies

- 111.15 Telecommunication companies business license tax

ELECTRIC SERVICE

§ 111.01 OCCUPATIONAL TAX.

Every person, firm, or corporation engaged in the business of manufacturing, transmitting, distributing and selling electricity for lighting, heating, and power and for any and all other purposes, shall pay to the city as a license or occupational tax 5% of the gross revenue derived from the sale and distribution of such electrical energy to residential and commercial customers within the city limits, which sum shall be paid by such concerns to the city semiannually.

(Prior Code, § 610.010) (Ord. 190, passed 12-6-1977)

§ 111.02 TAX IN LIEU OF OTHER OCCUPATION OR FRANCHISE TAX.

The tax required to be paid by this chapter shall be in lieu of any other occupation or franchise tax required of any person, firm, or corporation engaged in the business described in § 111.01 and nothing herein contained shall be so construed as to exempt any such person, firm, or corporation from the payment to the city of the tax which the city may levy upon the real or personal property belonging to such person, firm, or corporation, nor to tax required of merchants or manufacturers for the sale of anything other than electric service, nor shall the tax herein required exempt any such person, firm, or corporation from the payment of any other tax which may be lawfully required other than an occupational or franchise tax on the business described in § 111.01.

(Prior Code, § 610.020) (Ord.190, passed 12-6-1977)

§ 111.03 NO AUTOMATIC ADJUSTMENTS OR ROLLBACKS OF BUSINESS LICENSE TAX ON GROSS RECEIPTS.

Pursuant to RSMo. § 393.275, and any and all applicable authority, the city shall maintain its current rate of its business license tax on the gross receipts of electric utilities without reduction, notwithstanding any periodic fluctuations in the tariffs of such utility, corporations or any notice thereof, including, but not limited to, notice sent under RSMo. § 393.275 (Ord. 408, passed 9-14-2011)

TELECOMMUNICATION COMPANIES**§ 111.15 TELECOMMUNICATION COMPANIES BUSINESS LICENSE TAX.**

(A) The Board of Aldermen adopt, pursuant to the Municipal Telecommunications Business License Simplification Act (hereinafter referred to as "HB209"), and more particularly in requirement of RSMo. § 92.086, paragraph 6, 0.6% of gross receipts as it's effective tax rate, from and after July 1, 2006 for the tax imposed on telecommunications companies doing business in the city, for the retail sale of telecommunication services which are subject to taxation under RSMo. §§ 144.010 and 144.020 unless HB209 is declared to be invalid by the State Supreme Court or other court of competent jurisdiction, or HB209 is amended to change the rate the city is to use, or the state's Department of Revenue informs the city that a different tax rate should be used. In the event a different tax may be used under state law, whether determined by the state's Department of Revenue or as a result of an amendment to HB209 or such legislation being declared invalid, than that adopted herein, such different tax rates shall be utilized in collection of said tax from and after July 1, 2006, or other date if applicable.

(B) Nothing in this section shall be construed to affect any suit or proceeding now pending in any court or any rights acquired or liability incurred, nor any cause or causes of action occurred or existing under any act or ordinance repealed hereby. Nor shall any right or remedy of any character be lost, impaired, or effected by this section.

(C) The Board of Aldermen hereby authorizes the Mayor and the City Attorney to take all steps deemed necessary in their respective opinions and discretion to protect the interest of the city with respect to this section, HB209, and Ordinance 283 of the city and the validity of any action of this Board pursuant thereto.

(Ord. 360, passed 5-6-2006)