

## CHAPTER 3

**TELEPHONIC AND CABLE TELEVISION SERVICES TAX**

## SECTION:

- 3-3-1: Definitions  
 3-3-2: Tax Levied  
 3-3-3: Reports and Payment of Tax

3-3-1: **DEFINITIONS:** As used in this Chapter, the following words and terms shall have the meanings ascribed to them in this Section:

**GROSS REVENUE:** The revenue derived from the sale and use of public utility services within the City; provided, the gross revenue as applied to the telephone utility shall mean basic local exchange services revenue received from subscribers located within the City and directly connected with the switchboards of the telephone utility located within the City.

**IN COMPETITION WITH PUBLIC UTILITIES:** To trade in products or services within the same market as a public utility taxed under subsection 3-3-2A of this Chapter.

**PUBLIC UTILITY SERVICE:** The sale and use of local exchange telephone services and cable television services. (Ord. 97-OM006, 6-17-1997, eff. 7-1-1997)

3-3-2: **TAX LEVIED:**

- A. **Utilities:** There is hereby levied upon the business of supplying telephonic and cable television services an annual license tax based on the gross revenue derived from the sale and use of the services of such utilities from users located within the City.
- B. **Competitors:** There is hereby levied upon the business of every person or company engaged in business in the City of supplying telephone service or cable television service an annual license tax based on the gross revenue derived from the sale and use of the service or equipment of such business from users located within the corporate limits of the City.

- C. Amount of Tax: The amount of the annual license tax shall be equal to five percent (5%) of the gross revenue derived from the sale and use of the services or equipment of such business from users located within the City from and after July 1, 1997. (Ord. 97-OM006, 6-17-1997, eff. 7-1-1997)

3-3-3: **REPORTS AND PAYMENT OF TAX:** Within forty five (45) days after the close of each quarter in a calendar year, the public utilities taxed pursuant to this Chapter shall file with the City Treasurer a report of its gross revenue derived from the sale and use of public utility services in the City, together with a computation of the tax levied against the utility. The utility shall pay to the City Treasurer the amount of the tax at the same time the report is filed. (Ord. 97-OM006, 6-17-1997, eff. 7-1-1997)