

IN THE VILLAGE OF CENTERTOWN, MISSOURI

BILL NO. 006 - 007

ORDINANCE NO. 107

AN ORDINANCE ENACTING PROVISIONS IN CONFORMITY WITH THE "MUNICIPAL TELECOMMUNICATIONS BUSINESS LICENSE TAX SIMPLIFICATION ACT"

LEGISLATIVE FINDINGS

WHEREAS, The Missouri General Assembly has enacted the "Municipal Telecommunications Business License Tax simplification Act, sections 92.074 through 92.098 of the Revised Statutes of Missouri, authorizing certain cities, including the Village of Centertown, Missouri, to impose its telephone gross receipts tax upon telecommunications companies offering telecommunications services, including telephone service; and,

WHEREAS, the Board of Trustees wishes to conform to the provisions of the "Municipal Telecommunications Business License Tax Simplification Act;" and,

WHEREAS, the Director of the Missouri Department of Revenue has advised the Village of the calculations for which to determine the appropriate tax rate to be imposed upon the gross receipts of all telecommunications services sold at retail within the corporate limits of the Village; and,

WHEREAS, the Board of Trustees find that it is in the best interests of the citizens of the Village to impose such tax.

BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE VILLAGE OF CENTERTOWN, MISSOURI AS FOLLOWS;

SECTION 1: License tax levied; amount based on gross receipts.

1. There is hereby imposed on all Telecommunications companies engaged in the business of selling telecommunications services at retail within the corporate limits of the Village of Centertown a "Telecommunications Business License Tax" upon the gross receipts derived from such business in an amount equal to 1.8% of such gross receipts.
2. Definitions. As used in this section, the following terms shall mean;
 - a. "Business License Tax," any tax, including any fee, charge or assessment in the nature of a tax, assessed by the Village on a Telecommunications

company for the privilege of doing business within the corporate limits of the Village, including a tax assessed under the authority of Section 94.110 of the Revised Statutes of Missouri, as well as an occupation license tax, gross receipts tax, franchise tax, or similar tax, but shall not include

(1) Any State or municipal sales tax imposed under sections 144.010 through 144.525 of the Revised Statutes of Missouri; or

(2) Any municipal right of way usage fee imposed under the authority of a municipality's police powers under section 253(c) of the General Telecommunications Act of 1996, or under sections 67.1830 to 67.1846 of the Revised Statutes of Missouri; or

(3) Any tax or fee levied for emergency services under sections 190.292, 190.305, 190.325, 190.335, or 190.430 of the Revised Statutes of Missouri, or any tax authorized by the Missouri General Assembly after August 28, 2005, for emergency services; or

(4) Any flat tax duly imposed on or before August 28, 2005

b. "Director," the Director of the Missouri Department of Revenue

c. "Telecommunications company," any company doing business in this State that provides telecommunications services

d. "Telecommunications service," the same meaning as defined in section 144.010 of the Revised Statutes of Missouri. The term "Telephone company" as used in sections 94.110, 94.270, and 93.340 of the Revised Statutes of Missouri, shall have the same meaning as telecommunications company as defined in this section

e. "Gross receipts," means all receipts from the retail sale of telecommunications service taxable under section 144.020 of the Revised Statutes of Missouri, and from any retail customer now or hereafter exempt from the State sales tax.

3. Reporting and payment of tax. Every telecommunications company subject to the Village's "Telecommunications Business License Tax" shall file a tax return quarter-annually with the Director, setting forth the total amount of taxable gross receipts for the quarter and the amount of business license tax due the Village, together with the payment of the amount of tax due.

SECTION 2: EFFECTIVE DATE. This ordinance shall be in full force and effect upon final passage and approval, and the rates and terms imposed shall be effective as of July 1, 2006

FIRST READING HELD: May 9, 2006

SECOND READING AND FINAL PASSAGE

HELD: MAY 9, 2006 BY THE FOLLOWING VOTE:

	<u>AYE</u>	<u>NAY</u>
JOHN DOYLE	<u>X</u>	_____
KENNETH FARRIS	<u>X</u>	_____
CURT HOLZER	<u>X</u>	_____
DOUGLAS HEINEMAN	<u>X</u>	_____
WILLIAM McCLURE	<u>X</u>	_____

Douglas Heineman
CHAIRMAN, BOARD OF TRUSTEES

ATTEST:

Douglas Heineman
VILLAGE CLERK