

Chapter 605

CERTAIN UTILITIES, OCCUPATION LICENSES AND GROSS RECEIPTS

Section 605.010. Electricity.

[Ord. No. 18 §VI, 5-26-1956; Ord. No. 142 §§1 — 4, 2-23-1981; Ord. No. 157 §1, 10-14-1985]

- A. The word "*person*", wherever used in this Chapter, shall include any individual, partnership, firm, corporation, association, trustee, receiver or any other group or combination of individuals acting as a unit, either severally or jointly.
- B. Every person now engaged or hereafter to become engaged in the business of supplying electricity for compensation to residential, commercial and industrial users thereof within the City of Houston Lake, Missouri, shall pay to the City as a license fee a sum equal to ten percent (10%) of the gross receipts derived by said person from the sale of such electricity within the present or any future boundaries of the City of Houston Lake, Missouri, for domestic, commercial and industrial consumption as hereinafter defined and not for resale.
- B. The term "*gross receipts*" as applied to sales of electrical energy for domestic, commercial and industrial purposes, as used in this Section, shall not include:
 - 1. Electrical energy sold to the United States or to the State of Missouri or to any agency or political subdivision thereof, and
 - 2. Electrical energy sold for other use which cannot be classified as domestic, commercial or industrial, such as the electrical energy used by public utilities, telephone, telegraph and radio communication companies, railroads, pipeline companies, educational institutions not operating for profit, churches and charitable institutions, as such sales and usages have been construed by the United States Department of Internal Revenue under the Revenue Act of 1932 and amendments thereto.
- C. It is hereby made the duty of such person to file with the Treasurer of the City of Houston Lake, on or before the last day of October 1956, a statement of the gross receipts of such person from the sale of electrical energy for domestic, commercial and industrial purposes, as above defined, for the period beginning with the effective date hereof to and including September 30, 1956, and thereafter on or before the last days of April and October, respectively, of each year to file a like statement showing the gross receipts for such domestic, commercial and industrial business for each succeeding six (6) months, based upon the business done during the proceeding period of six (6) months ending, respectively, on the last days of March and September; and at the time of filing such statements shall pay to the Treasurer a sum equal to ten percent (10%) of the amount shown by such statements, respectively. Any duly designated representative of the City of Houston Lake shall, at all reasonable times, have the right to investigate the correctness of such statements and shall, at all reasonable times, have access to the books and records of said person for such purposes.
- D. The tax herein required to be paid shall be paid in lieu of any other occupation license or

merchandising tax but shall not be in lieu of any ad valorem tax.

- E. The tax hereby collected shall first be applied toward the payment of municipal street lighting and other municipal electric bills.
- F. If the person shall fail to file a statement as herein required or if such person shall willfully fail or refuse to pay the occupation tax herein provided, when due, said person shall, for such failure, for the first (1st) thirty (30) days or any part thereof pay in addition to such tax a penalty of ten percent (10%) of the tax due and unpaid and, for each succeeding thirty (30) days or any part thereof, shall pay as a penalty three percent (3%) of such tax as long as the same shall remain unpaid.

Section 605.020. Gas License Tax.

[Ord. No. 224 §1, 7-19-1993]

The City of Houston Lake, in order to maintain its sources of revenue at its historical level, hereby determines to maintain the ten percent (10%) gross receipt tax rate against the gas company.

Section 605.030. Telephone License Tax.

[Ord. No. 45 §§2, 5 — 6, 2-9-1961; Ord. No. 56 §1, 10-12-1961; Ord. No. 142 §§1 — 4, 2-23-1981; Ord. No. 157 §1, 10-14-1985]

- A. Every person, firm, company or corporation now or hereafter engaged in the business of furnishing exchange telephone service in the City of Houston Lake, Missouri, shall pay to said City an annual occupation license fee.
- B. It is hereby made the duty of such person, firm, company or corporation to file with the Treasurer of the City of Houston Lake, on or before the fifteenth (15th) day of December, 1961, a statement showing the estimated amount of gross receipts received from the business of furnishing telephone service within said City during the twelve (12) month period proceeding October 31, 1961, and thereafter on or before the fifteenth (15th) day of December of each year to file a statement showing the gross receipts for each twelve (12) month period terminating forty-five (45) days prior to such filing date and at the time of filing each such statement to pay to the City Treasurer a sum equal to ten percent (10%) of the gross receipts shown by such statements, respectively.
- C. All such persons, firms, companies or corporations licensed hereunder on the request of any person shall remove or raise or lower its wires temporarily to permit the moving of houses or other bulky structures. The expense of such temporary removal, raising or lowering of wires shall be paid by the party or parties requesting such raising or lowering of wires and payment in advance may be required. Not less than forty-eight (48) hours' advance notice shall be given or arrange for such temporary wire changes.
- D. The annual payment provided herein shall be paid in lieu of any other obligation, license or merchandising tax but shall not be in lieu of any ad valorem tax.

Section 605.040. Water.

[Ord. No. 21 §§1, 4 — 5, 4-17-1957; Ord. No. 34 §3, 10-4-1957; Ord. No. 35 §3, 10-31-1957; Ord. No. 46 §3, 2-9-1961; Ord. No. 142 §§1 — 4, 2-23-1981; Ord. No. 157 §1, 10-14-1985]

- A. The word "*person*" wherever used in this Chapter, shall include any individual, partnership, firm, corporation, association, trustee, receiver or any other group or combination of individuals acting as a unit, either severally or jointly.
- B. Every person now engaged or hereafter to become engaged in the business of supplying water for compensation to residential, commercial and industrial users thereof within the City of Houston Lake, Missouri, shall, for the license period extending from July 1, 1961 to December 31, 1961 inclusive and thereafter for each annual license period from January first (1st) to and including December thirty-first (31st) of each year, pay to the City as an occupation license fee a sum equal to ten percent (10%) of the gross receipts as hereinafter defined, derived by said person from the sale of such water within the boundaries of the City of Houston Lake for domestic, commercial and industrial consumption.
- B. The term "*gross receipts*" as applied to water for domestic, commercial and industrial purposes, as used in this Section, shall include all revenues received by such persons from the operation of such water system within the limits of said City.
- C. It is hereby made the duty of such person to file with the Treasurer of the City of Houston Lake, on or before the fifteenth (15th) day of November 1961, a statement of the gross receipts of such person from the sale of water for domestic, commercial or industrial purposes, as above defined, during the period from July 1, 1961 to and including September 30, 1961 and thereafter on or before the fifteenth (15th) day of February, May, August and November of each year to file a like statement showing the gross receipts for each three (3) month period, terminating forty-five (45) days prior to such filing date and at the time of filing each statement to pay to the City Treasurer a sum equal to ten percent (10%) of the total gross receipts shown by such statements, respectively. Any duly designated representative of the City of Houston Lake shall, at any reasonable time, have the right to investigate the correctness of such statements and shall have access to the books and records of said person for such purpose.
- D. The tax herein required to be paid shall be paid in lieu of any other occupation license or merchandising tax but shall not be in lieu of any ad valorem tax.
- E. If the person shall fail to file a statement as herein required or if such person shall willfully fail or refuse to pay the occupation tax herein provided, when due, said person shall, for such failure, for the first (1st) thirty (30) days of any part thereof pay in addition to such tax a penalty of ten percent (10%) of the tax due and unpaid and for each succeeding thirty (30) days or any part thereof shall pay as a penalty three percent (3%) of such tax as long as the same shall remain unpaid.