

Chapter 625

GROSS RECEIPTS TAX ON UTILITIES

Editor's Note — As to telephone tax, see Ord. No. 20.013, enacted February 13, 1990.

Section 625.010. Definitions. [Ord. No. 44-06 §630.010, 11-7-2006]

As used in this Chapter, the following terms shall have these prescribed meanings:

GAS COMPANIES — Any company engaged in the business of transmitting natural or manufactured gas for resale to consumers to be used by such consumers for whatever use such natural or manufactured gas may be put to by such consumers.

Section 625.020. Gross Receipts Tax Imposed. [Ord. No. 44-06 §630.020, 11-7-2006]

Every person, firm or corporation engaged in the business of selling and distributing natural gas, manufactured gas, steam, electricity, or both gas and electricity or commercial, business, manufacturing, industrial, or for any other purposes in the City who shall furnish these services within the City shall pay to the City a tax equal to five percent (5%) of the gross receipts solely derived from the sale of natural gas, manufactured gas, steam, electricity, or both gas and electricity in the City as a license tax for conducting such business within the City.

Section 625.030. Statement of Gross Receipts Payment. [Ord. No. 44-06 §630.030, 11-7-2006]

It is hereby made the duties of those persons, firms or corporations mentioned in Section 625.020 to file with the City Clerk, on or before the fifteenth (15th) day of each calendar month, a statement of the gross receipts of such person for the calendar month immediately preceding the date of the statement, clearly showing the gross receipts as calculated under this Chapter of such person from the sale of natural gas, manufactured gas, steam, electricity, or both gas and electricity. Such statement shall be verified by the affidavit of an individual person, or in the case of a firm or corporation, by the principal officer thereof. At the time of filing the monthly statement required, the person, firm or corporation shall pay to the City the license tax required under Section 625.020.

Section 625.040. Exemptions. [Ord. No. 44-06 §630.030, 11-7-2006]

- A. There shall be no exemptions for any class of customers except as provided in this Section. The total gross revenues of all classes of rates and customers received by all persons, public and private, or governmental entities, hereunder shall be included in determining the amount of tax payable under this Chapter. No sales of utility services as set forth in 625.020 shall be excluded from computations hereunder and no purchaser of utility services shall be exempt from payment of charges added to customer bills as permitted under Missouri Public Service Commission or Federal Communications Commission

rulings to recover payments hereunder.

- B. The provisions of Subsection (A) notwithstanding, the reportable, taxable gross receipts for each utility customer per product and/or service stated in Section 625.020 derived from persons engaged in manufacturing shall not exceed an amount which, when the tax is applied, results in a total tax of fifteen thousand dollars (\$15,000.00) per year per utility service per manufacturer. "*Manufacturing*" is defined for purposes of this Section to be the conversion of materials into articles, substances, goods, wares, or merchandise and shall include large-scale assembly and distribution facilities. Manufacturing must be the primary activity of the entity, and the limitation of tax shall not apply to retail, wholesale or commercial facilities of the manufacturers. It shall be the duty of the City Finance Director to review applications of persons seeking status as a manufacturer under this Subsection, and to issue a certificate of qualification for manufacturer. The limitation of tax shall not be effective until such certificate is delivered to the utility. The State owned buildings comprising the capitol complex shall receive the same consideration as manufacturers for the purpose of establishing maximum tax liabilities under this Section (i.e, fifteen million dollars (\$15,000,000.00) maximum annual tax liability per utility service.)