

INTRODUCED BY: Alderman Aitken

AN ORDINANCE AMENDING CHAPTER 630 OF THE WARSON WOODS MUNICIPAL CODE, RELATING TO GROSS RECEIPTS TAX ON TELEPHONE SERVICE BY DEFINING TELEPHONE SERVICE TO INCLUDE CELLULAR AND WIRELESS TELEPHONE SERVICE.

WHEREAS, Section 630.020 of the Warson Woods Municipal Code imposes a license or occupational tax on every person engaged in the business of supplying or furnishing telephone service in the amount of nine percent of the gross receipts derived from such business within Warson Woods, Missouri; and

WHEREAS, the plain and ordinary meaning of telephone service includes cellular and wireless telephone service; and

WHEREAS, the Board of Aldermen desire to define telephone service to include cellular and wireless telephone service for the purpose of Section 630.020; and

WHEREAS, in Mo. Code Regs. Title 12, Section 10-3.188 the Missouri Director of Revenue defines telephone service to include cellular and wireless service for sales tax purposes; and

WHEREAS, this ordinance is intended to clarify the meaning of telephone service as used in Section 630.020; and

WHEREAS; this ordinance is not intended to impose a new tax, license or fee.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF WARSON WOODS, MISSOURI, AS FOLLOWS:

Section 1. The title of Chapter 630 of the Warson Woods Municipal Code is amended to read Gross Receipts Tax on Telephone Service.

Section 2. Section 630.020 of the Warson Woods Municipal Code is hereby amended by repealing Section 630.020 and enacting a new Section 630.020 to read as follows:

SECTION 630.20: LICENSE TAX-PERCENTAGE OF GROSS RECEIPTS

A. Tax Imposed. Every provider of telephone service in the City of Warson Woods shall pay to the Collector a monthly license fee, on or before the

last day of each month for the preceding month, the rate being nine percent (9%) of the gross receipts derived from the transaction of such business in the City for each monthly period.

B. Definitions.

- (1) The term provider of telephone service as used in this Section 630.020 means every individual, firm, corporation, partnership, joint venture, business trust, receiver and any other person, group, combination or association of any of them who shall be engaged in the business of supplying or furnishing telephone service to persons residing in the City of Warson Woods, St. Louis County, Missouri or having a place of business in such City.
  
- (2) Telephone service as used in this Section 630.020 means the service provided to transmit data, information, messages or conversation through conventional telephone lines, cellular or wireless telephone services, radio transmission, microwave, optic fiber technology or any other method to transmit data, information, messages or conversation.

Section 3. This ordinance shall take effect and be in force from and after its passage as provided by law.

PASSED AND APPROVED this 19<sup>th</sup> day of June, 2001.

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Mayor

ATTEST:

Approved as to Form

\_\_\_\_\_  
City Clerk

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City Attorney

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