



INTRODUCED BY
ALDERMEN TERBROCK, FINLEY, STALLMANN, ROACH, FLEMING, LEAHY, KERLAGON, BULLINGTON

AN ORDINANCE UPDATING SECTIONS OF THE CODE OF ORDINANCES CONCERNING UTILITIES GROSS RECEIPTS TAXES.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF BALLWIN, ST. LOUIS COUNTY, MISSOURI, AS FOLLOWS:

Section 1. Sections 14-206 to 14-210 of the Code of Ordinances are hereby amended to read as follows:

Sec. 14-206. - Tax levied. Every person, now or hereafter engaged in the business of furnishing telephone or communication services in the city, shall pay to the city as a license or occupational tax, an amount equal to seven percent of the gross receipts derived from such business within the city

Sec. 14-206.1. - Definitions. As used in this article, the term "gross receipts" means the aggregate amount of sales and charges relative to the business of supplying telephone or communication services for compensation in the city during the period, less credits, refunds, sales taxes, and uncollectible accounts actually charged off during the period.

Sec. 14-207. – Reserved.

Sec. 14-208. - Statement of gross receipts required; payment of tax; credit for service rendered city. All persons engaged in the businesses described in section 14-206 in the city are hereby required to file with the finance officer a sworn statement showing the gross receipts of such business within the city in the form prescribed by the finance officer. For the business transacted and the gross receipts each month, a statement shall be due and filed by the last day of the following month. At the same time the statement is required to be filed, payment of the tax due on the gross receipts reported in the statement shall be made to the City of Ballwin at the rate set forth in section 14-206. The payment shall be a license to operate for the month immediately succeeding the month in which the payment is made.

Sec. 14-208.1. - Tax to be in lieu of other occupation taxes. The tax required to be paid under this article shall be in lieu of any other occupation tax required of any person engaged in the businesses described in Section 14-206. Nothing contained in this article shall be construed to exempt any person to which this article is applicable from payment to the city of any taxes, other than occupation license taxes, levied by the city upon such person or the real or personal property of such person.



Sec. 14-209. - Investigation of gross receipts statement. The finance officer and such other persons may be designated by the Board of Aldermen from time to time, is and are hereby authorized to investigate the correctness and accuracy of any statement filed under the provisions of section 14-208, and for that purpose shall have access to all reasonable times to the books, documents, papers and records of any person ling such statement.

Sec. 14-210. – Reserved.

Section 2. Section 14-215 of the Code of Ordinances is hereby repealed.

Section 3. Sections 14-232 to 14-233 of the Code of Ordinances are hereby amended to read as follows:

Sec. 14-232. - Statement of gross receipts required; tax to be paid when statement filed. Every person now or hereafter engaged in the business of supplying gas or gas service or power in the city shall file or cause to be filed with the city finance officer a monthly sworn statement of the gross receipts derived from the operation of such business for that month in the form prescribed by the finance officer. Such sworn statement shall be filed with the finance officer within 45 days after the close of each such monthly period, and the tax prescribed by this division shall be paid at the time of filing such statement.

Sec. 14-233. - Authority to investigate statements of gross receipts. The city finance officer and such other persons as may be designated by the board of aldermen from time to time are hereby authorized to investigate the correctness and accuracy of the statements filed under this division and for that purpose shall have access at all reasonable times to the books, documents, papers and records of any person making such a statement in order to ascertain the accuracy thereof.

Section 4. Sections 14-252 to 14-253 of the Code of Ordinances are hereby amended to read as follows:

Sec. 14-252. - Statement of gross receipts required; taxes to accompany statement. Every person now or hereafter engaged in the business of supplying electricity or electrical service or power in the city shall file or cause to be filed with the city finance officer a monthly sworn statement of the gross receipts derived from the operation of such business for that month in the form prescribed by the finance officer. Such sworn statement shall be filed with the finance officer within 45 days after the close of each such monthly period, and the tax prescribed by this division shall be paid at the time of filing such statement.

Sec. 14-253. - Authority to investigate statements of gross receipts. The city finance officer and such other persons as may be designated by the board of aldermen from time to time are hereby authorized to investigate the correctness and accuracy of the statements filed under this division and for that purpose shall have access at all reasonable times to the books,



documents, papers and records of any person making such a statement in order to ascertain the accuracy.

Section 5. Sections 14-272 to 14-273 of the Code of Ordinances are hereby amended to read as follows:

Sec. 14-272. - Statement of gross receipts required; tax to accompany statement. Every person now or hereafter engaged in the business of supplying water or water service for compensation in the city shall file or cause to be filed with the city clerk a quarterly sworn statement of the gross receipts derived from the operation of such business for that quarter, the applicable tax rate and the amount remitted. Such sworn statement shall be filed with the city clerk within 45 days after the close of each such quarterly period, and the tax prescribed by this division shall be paid at the time of filing such statement.

Sec. 14-273. - Authority to investigate statements of gross receipts. The city clerk and such other persons as may be designated by the board of aldermen from time to time are hereby authorized to investigate the correctness and accuracy of the statements filed under this division and for that purpose shall have access at all reasonable times to the books, documents, papers and records of any person making such a statement in order to ascertain the accuracy thereof.

Section 6. This Ordinance shall take effect and be in full force from and after its passage and approval.

PASSED this 11th day of February, 2019.

TIM POGUE, MAYOR

APPROVED this 11th day of February, 2019.

TIM POGUE, MAYOR

ATTEST: _____
CITY CLERK