

ORDINANCE: 2010 - 02

AN ORDINANCE OF THE COUNTY OF WORTH, MISSOURI, RELATING TO THE OCCUPATIONAL LICENSE FEES FOR PERSONS ENGAGED IN THE BUSINESS OF PROVIDING OR FURNISHING TELEPHONE AND TELECOMMUNICATIONS SERVICES.

WHEREAS, The County of Worth, Missouri is authorized by state law to tax, license and regulate those engaged in the business of providing or furnishing telephone, telecommunications, data transmissions or similar services, whether through wire or wireless transmissions in the County: and

WHEREAS, Article X, Section 22, of the Constitution of the State of Missouri, requires that voters must approve any new taxes, licenses and fees:

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE COUNTY OF WORTH, MISSOURI, AS FOLLOWS:

Section One. Every person, firm or corporation engaged in the business of furnishing telephone service or telecommunication services for residential, commercial, business, manufacturing, industrial, other purpose in the county, who shall furnish the services within the county, shall pay to the county a tax equal to one and three eights ($1 \frac{3}{8}$) percent of the gross receipts solely derived from the charges for local telephone or telecommunication services in the county as a license tax for conducting such business within the county.

It is hereby made the duties of those persons, firms or corporations mentioned above to file with the county clerk, on or before the fifteenth 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 article of such person from charges for local telephone and telecommunication services. 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 county the license tax required.

The tax imposed by this section shall be a license tax authorized by section 94.270 of the Revised Statutes of Missouri and amendments thereto. With respect to persons providing telephone or telecommunication service, these shall be deemed to include all communication services (e.g., telegraph, mobile telephones, cellular, wireless, paper services, etc.) and not limited to the above regardless of the supplier. All funds received from the tax imposed by this article shall be deposited in the general revenue fund and be appropriated by the county commissioners in the annual county budget. Should any person, firm, or corporation engaged in the business of furnishing telephone service or telecommunication services fail to file the statement or pay the tax as provided.

for in this article by the date due, such person shall be penalized in an amount equal to (5%) of the tax when due, which penalty shall be payable to the county. Other persons violating provision of this article shall be guilty of a misdemeanor. Each ten (10) days that violations continue shall constitute a separate offense.

Section Two. This ordinance became effective by a vote of the people; 275 Yes and 160 No, in Municipal Election; April 6, 2010.

Section Three. This Ordinance shall be in full force and effect both from and after the passage by the County Commissioners