

**AN ORDINANCE ADOPTING AN
ANNUAL UTILITY RECEIPTS TAX ON COMPANIES
FURNISHING HEAT, LIGHT, POWER OR NATURAL GAS**

Section 1-1001: Tax Imposed.

For each year, beginning on the first day of October following the effective date of this article and continuing each and every year thereafter, there is hereby levied upon every person, corporation or entity providing heat, light, power and natural gas for domestic, commercial or industrial consumption within Russell County, pursuant to the provisions of Article 2, Chapter 26, Title 58.1 of the Code of Virginia, 1950, as amended, and Article 3, Chapter 37, Title 58.1, Section 58.1-3731 of the Code of Virginia, 1950, as amended and for the privilege of doing business within Russell County, Virginia, a license tax equal to one-half (½) of one (1%) per cent of the gross receipts of such business accruing to such company or corporation from sales to the ultimate consumer in Russell County.

Section 1-1002: Administration and Collection.

The following provisions shall be applicable to the hereinabove described tax:

A. Gross receipts of any such corporation or company shall be ascertained as of the 31st day of December of each year, and the tax for the current calendar year shall be based on receipts for the preceding calendar year.

B. The license tax hereinabove levied shall be assessed by the Commissioner of Revenue on the first day of January of each calendar year thereafter, beginning with and including January 1, 2001.

C. The license tax assessed shall be due and payable to the Treasurer of Russell County, Virginia on or before the first day of June following the date on which the taxes are assessed.

D. Any company or corporation failing to pay the tax into the county treasury on or before the first day of June shall incur a penalty thereon of five (5%) per cent, which shall be added to the amount of taxes due from such company or corporation.

E. In addition to the penalty hereinabove stated, interest at the rate of ten (10%) per cent per annum from the second day of June of the year in which said taxes are due shall be collected upon the principal and penalties of any such taxes then remaining unpaid.

Section 1-1003: Effective date.

This ordinance shall be effective for the tax year beginning January 1, 2000 and for each

tax year thereafter. The taxes due hereunder for the 2000 tax year shall apply to gross receipts received from October 1, 2000 through December 31, 2000. For each year thereafter, taxes due shall apply to gross receipts received from January 1 through December 31.

SECTION 1-1004: Enforcement of Ordinance.

A. In the enforcement of the provisions of this ordinance, the Commissioner of the Revenue, who shall have all and the same enforcement authority with respect to county licenses that the state law confers upon commissioners of the revenue generally with respect to state license. As one of the means of ascertaining the amount of any license tax due under the provisions of this Ordinance, or of ascertaining any other pertinent information, the commissioner of the revenue may propound interrogatories to each applicant and may use such other evidence as he may procure. Such interrogatories shall be answered under oath, and it shall be unlawful for any applicant for a county license to refuse to answer any such interrogatories.

B. The Commissioner of the Revenue and his deputy or deputies shall have such duties, authority and power with respect to the enforcement of the provisions of this article as may be conferred by the Board of Supervisors.

C. The Commissioner of the Revenue or his duly qualified deputy, after the power of enforcement set out in this section have been exhausted, shall have the added power to proceed by warrant to enforce compliance with the provisions of this article.

Section 1-1005: Compliance with, penalty for violation of ordinance.

It shall be unlawful and constitute a Class 3 Misdemeanor for any person, corporation or entity providing heat, light, power and natural gas for domestic, commercial or industrial consumption within Russell County, to do so without procuring a license as required under the provisions of this Ordinance. Any person, corporation or entity providing heat, light, power and natural gas for domestic, commercial or industrial consumption within Russell County who is convicted of a violation of any of the provisions of this ordinance shall be punished by a civil penalty not to exceed \$500.00 payable to the Treasurer of Russell County.

MEMBERS

Frank W. Horton, Chairman
 Danny L. Brown, Vice-Chairman
 D. Carter McGlothlin
 Clarence E. Ball
 Ralph C. Maples, Jr.
 Robert J. Keene

		<u>VOTE</u>	
<u>AYE</u>	<u>NAY</u>	<u>ABSTAIN</u>	<u>ABSENT</u>
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Adopted this the 5th day of September, 2000 after due legal notice being provided in the Lebanon News on August 23, 2000 and August 30, 2000 and a public hearing being held on September 5, 2000.

FRANK W. HORTON, CHAIRMAN
Russell County Board of Supervisors

ATTEST:

JAMES A. GILLESPIE, COUNTY ADMINISTRATOR
Russell County, Virginia