

Chapter 615

GROSS RECEIPTS

Section 615.010. Telephone Gross Receipts Tax. [Ord. No. 544 §§1 — 5, 7, 7-5-1960]

- A. The word "*person*", when used in this Section, shall include any individual, corporation, firm, partnership, association, trustee or receiver or any other group or combination of individuals acting as a unit in the plural as well as in the singular number.
- B. Every person now or who shall hereafter engage in the business of supplying telephone service for compensation within the City of Mound City, Missouri, from and after the effective date of this Chapter shall pay to the City an occupational license tax for the privilege of doing business within the corporate limits of said City, which said tax shall equal five percent (5%) of the gross receipts of such person obtained from said person's customers within the City of Mound City, Missouri, for any services there provided, except such receipts as represent charges for message rate toll or long distance, telephone service charges for message rate interzone telephone service, charges for exclusive interstate service of any kind, charges for Morse, telegraph or radio program transmission facilities or for other services furnished exclusively and permanently in connection with service extending beyond the boundaries of the City of Mound City, charges for the billing and collecting for telegrams, charges for the rental of plant facilities or other property not currently used by any such company in furnishing its telephone services, and charges which combine both receipts which are herein taxed and which are herein excepted in all cases in which the demonstrable cost to any such telephone company in making a separation between the revenues taxed and those excepted shall exceed the evident revenue to be derived therefrom by the said City.
- C. It is hereby made the duty of every person engaged in the business described in the above Subsection (B) to file with the Clerk of the City of Mound City on or before the twentieth (20th) day of the first (1st) month of each calendar quarter a statement of the gross receipts of such person for the sale of telephone service, as hereby defined, within the corporate limits of the City of Mound City during the calendar quarter next preceding the date of the statement, each such statement to be based from the actual receipts for said preceding calendar quarter. At the time of the filing of such statement, such persons shall pay to the City of Mound City a sum equal to five percent (5%) of the above stated gross receipts. The Clerk of the City of Mound City, or any duly authorized agent or representative of the City, shall have the right to investigate the correctness of such statements, together with the right to examine the books and records of such person, for such purposes at all reasonable times.

- D. The information and data obtained from any inspection or audit, as provided herein, shall not be disclosed by the City Clerk or any other duly authorized officer or agent of said City, provided however, that this Section shall not prohibit the said City Clerk or other duly authorized agent from giving evidence before any court of competent jurisdiction in any proceeding brought to collect any license tax found to be due as provided for herein or for the purpose of prosecuting any person for the making of a false or fraudulent statement.
- E. The tax herein required to be paid shall be in lieu of any other license, occupation, excise or merchandising tax but shall not be in lieu of any ad valorem tax.
- F. Every person who shall engage in the business of supplying telephone service for compensation within the corporate limits of the City of Mound City, Missouri, without complying with all the terms and provisions of this Chapter and any person who shall violate any of the terms or provision of this Chapter shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined not less than ten dollars (\$10.00) and not more than one hundred dollars (\$100.00). Each and every separate tax violation of any of the terms and provisions of this Chapter shall constitute and is hereby declared to be a separate offense.

Section 615.020. Natural Gas Gross Receipts Tax. [Ord. No. 528 §§1 — 6, 9-4-1958; Ord. No. 529 §§1 — 6, 10-6-1958; Ord. No. 1022 §§1 — 5, 7-16-2003]

- A. The word "*person*", when used in this Section, shall include any individual, corporation, firm, partnership, association, trustee or receiver or any other group or combination of individuals acting as a unit in the plural as well as in the singular number.
- B. Every person now or hereafter engaged in the business of supplying natural gas for compensation through pipes along, upon, over, under or through the streets, alleys, parkways or other publicly-owned premises within the City of Mound City, Missouri, shall pay to the City of Mound City, Missouri, as a license tax for the privilege of engaging in said business within said City the respective amounts during the respective periods more particularly set out in Subsection (C) hereof.
- C. It is hereby made the duty of every person engaged in the business described in the foregoing Subsections to file with the Clerk of the City of Mound City, Missouri, on or before the twenty-fifth (25th) day of each calendar month of each year a statement of the gross receipts of such person derived from the sale of natural gas for retail residential and commercial purposes, but not including gross receipts for natural gas service to the City, within the corporate limits of the City of Mound City during the calendar month next preceding the date of the statement, each such statement to be based on the business done during the preceding calendar month ending at the last meter reading preceding the last day of said calendar month. At the time of filing such statement, such person shall pay to the Collector of the City of Mound City a sum equal to five percent (5%) of the above stated gross receipts.
- D. The Clerk of the City of Mound City, or any duly authorized representative of the City, shall have the right to investigate the correctness of such statements at all

times and shall have access to the books and records of such person for such purpose at all reasonable times.

- E. The tax herein required to be paid shall be in lieu of any other license, occupation, excise or merchandising tax but shall not be in lieu of any ad valorem tax.
- F. Any person operating any business herein designated who shall fail to file a statement as herein required or who shall fail or refuse to pay the license tax herein provided for when due shall for such failure pay as a penalty to the City ten percent (10%) of the license tax due and unpaid for the first (1st) month or part thereof and for each and every month thereafter three percent (3%) of the amount of such tax until the same is fully paid.

Section 615.030. Electric Gross Receipts Tax. [Ord. No. 492 §§1 — 6, 5-3-1955; Ord. No. 1021 §§1 — 5, 7-16-2003]

- A. The word "*person*", when used in this Section, shall include any individual, corporation, firm, partnership, association, trustee or receiver or any other group or combination of individuals acting as a unit in the plural as well as in the singular number.
- B. Every person now or hereafter engaged in the business of supplying electricity for compensation through wires along, upon, over, under or through the streets, alleys, parkways or other publicly-owned premises within the City of Mound City, Missouri, shall pay to the City of Mound City, Missouri, as a license tax for the privilege of engaging in said business within said City the respective amounts during the respective periods more particularly set out in Subsection (C) hereof.
- C. It is hereby made the duty of every person engaged in the business described in the foregoing Subsections to file with the Clerk of the City of Mound City, Missouri, on or before the twenty-fifth (25th) day of each calendar month of each year a statement of the gross receipts of such person derived from the sale of electricity for retail residential and commercial purposes, but not including gross receipts for electric service to the City, within the corporate limits of the City of Mound City during the calendar month next preceding the date of the statement, each such statement to be based on the business done during the preceding calendar month ending at the last meter reading preceding the last day of said calendar month. At the time of filing such statement, such person shall pay to the Collector of the City of Mound City a sum equal to five percent (5%) of the above stated gross receipts.
- D. The Clerk of the City of Mound City, or any duly authorized representative of the City, shall have the right to investigate the correctness of such statements at all times and shall have access to the books and records of such person for such purpose at all reasonable times.
- E. The tax herein required to be paid shall be in lieu of any other license, occupation, excise or merchandising tax but shall not be in lieu of any ad valorem tax.
- F. Any person operating any business herein designated who shall fail to file a statement as herein required or who shall fail or refuse to pay the license tax herein

provided for when due shall for such failure pay as a penalty to the City ten percent (10%) of the license tax due and unpaid for the first (1st) month or part thereof and for each and every month thereafter three percent (3%) of the amount of such tax until the same is fully paid.

Section 615.040. No Automatic Adjustments. [Ord. No. 1182 §1, 9-20-2011]

Pursuant to Section 393.275, RSMo., and any and all other applicable authority, the City of Mound City shall maintain the tax rate of its business license taxes on the gross receipts of gas and electric utilities without reduction, notwithstanding any periodic fluctuations in the tariffs of such utility corporations or any notice thereof including, but not limited to, notice sent under Section 393.275, RSMo.