

The following ordinance proposed at an adjourned meeting of the Board of Supervisors of Patrick County held at the Courthouse thereof, on Monday, May 17, 1982, having been duly advertised for adoption as provided by law, after a hearing held this day at 2:00 p.m., on motion by W. Alfred Martin, seconded by John H. Cassell, Jr., and carried, is hereby adopted.

On motion made and duly seconded:

WHEREAS, the Board of Supervisors deems it necessary to levy, in addition to other taxes imposed for the fiscal year beginning July 1, 1982, the tax hereinafter set forth and provide for collection thereof for the purpose of providing revenue for the General Fund of Patrick County.

NOW, THEREFORE, pursuant to Section 58-587.1 and 58-617.2 of the Code of Virginia, as amended, be it ordained and enacted by the Board of Supervisors of Patrick County, Virginia, that a tax on persons purchasing certain utility services to provide revenue for the General Fund of Patrick County is hereby levied as follows:

SECTION I. Title an Ordinance levying a tax on purchasers of utility service, fixing the amount of tax, providing for its collection, and prescribing penalties for the violation of this ordinance.

SECTION II. Definitions:

(a) PERSON: The word "person" shall include individuals, firms, partnerships, associations, corporations and combinations of individuals of whatever form and character.

(b) UTILITY SERVICE: The phrase "utility service" as used in this Ordinance, shall include local telephone service (excluding long distance messages), electric service and gas service, including bottle or liquid gas, whether generally termed a utility service or not, furnished within the County of Patrick.

(c) PURCHASER: The word "purchaser" shall include every person whether a public service corporation or a municipality or private corporation or not, who sells or furnishes a utility service.

(d) RESIDENTIAL USER: The term "residential user" shall mean the owner or tenant of private residential property or tenant of an apartment who pays for utility service in or for said property.

(e) COMMERCIAL USER: The term "commercial user" shall mean the owner or tenant of property used for commercial purposes including the owner of master metered apartment buildings, who pays for utility service for said property.

(f) INDUSTRIAL USER: The term "industrial user" shall mean the owner or tenant of property for industrial purposes.

(g) LOCAL TELEPHONE SERVICE: The term "local telephone service" shall mean the basic line or access charge for primary exchange service only (plus local message units, if applicable) and will not be imposed on separate or additional charges for station and miscellaneous equipment or auxiliary service.

SECTION III. There is hereby imposed and levied by the County of Patrick upon each and every purchaser of the utility service, a tax in the amount of 15% of the charge (exclusive of any federal tax thereon) made by the seller against the purchaser with respect to each utility service, which tax in every case shall be collected by the seller from the purchaser and shall be paid by the purchaser to the seller for the use of the County of Patrick at the time the purchaser price or such charge shall become due and payable under the agreement between the purchaser and seller. Provided, however, that in any case, there shall be no tax on such bill as shall exceed \$15.00.

SECTION IV. It shall be the duty of every seller in acting as the tax collecting medium or agency for the County of Patrick to collect from the purchaser for the use of the County the tax hereby imposed and levied at the time of collecting the purchase price charged therefore and the taxes collected during each calendar month shall be reported by each seller to the Commissioner of the Revenue and each seller shall remit the amount of tax shown by said report to have been collected to the County Treasurer on or before the last day of the second calendar month thereafter, together with the name and address of any purchaser who has refused to pay his tax. The required reports shall be in the form prescribed by the Commissioner of the Revenue. The tax levied or imposed under this ordinance with respect to the purchase of utility service, shall become effective on bills rendered on and after July 1, 1982.

SECTION V. Each and every seller shall keep complete records showing all purchases in the County which records shall show the price charged against each purchaser with respect to each purchase, the date thereof, and the date of payment thereof, and the amount of tax imposed hereunder, and such record shall be kept open for inspection by the duly authorized agents of the County at reasonable times, and the duly authorized agents of the County shall have the right, power, and authority to make such transcripts thereof during such times as they may desire.

SECTION VI. Exemptions - the United States of America, the Commonwealth of Virginia and its political subdivisions, boards, commissions and authorities, are exempt from the taxes imposed hereby. All churches, volunteer fire departments, volunteer rescue squads, civic clubs, and all such organizations listed in Section 58-12 of the Code of Virginia, as amended, and the R. J. Reynolds - Patrick County Memorial Hospital, are also exempt from the payment of the tax imposed and levied by the Article. It shall be the responsibility of the County to determine which purchasers are exempt from payment of the tax and furnish such information to the seller.

SECTION VII. The tax hereby imposed and levied on purchases with respect to local exchange telephone service shall apply to all charges for local exchange telephone service, except local messages which are paid for by inserting coins in coin-operated telephones.

SECTION VIII. Any purchaser failing, refusing or neglecting to pay the tax hereby imposed or levied and any seller violating the provisions hereof, and any officer, agent or employee of any seller violating the provisions hereof, shall upon conviction be subject to a fine of not more than ONE HUNDRED (\$100.00) DOLLARS. Each failure, refusal, neglect or violation and each day's continuance thereof, shall constitute a separate offense.

Adopted by the following recorded vote this fourteenth day of June, 1982.

Motion carried.

Voting Aye: Stovall, Cassell, and Martin

Voting Nay: Coalson

Absent: Pilson (excused)