

**BE IT ORDAINED BY THE PULASKI COUNTY BOARD OF SUPERVISORS, THAT THE FOLLOWING AMENDMENTS ARE MADE TO THE PULASKI COUNTY UTILITY TAX ORDINANCE AS SHOWN BY THE CHANGES IN EACH SECTION IN BOLD ITALIC PRINT:**

**PULASKI COUNTY UTILITY TAX ORDINANCE**

**I. NAME:**

This Ordinance is to be designated as the Pulaski County Utility Tax Ordinance.

**II. AUTHORITY:**

This Ordinance is based upon the authority of Sections 58.1-3812 and 58.1-3814 of the 1950 Code of Virginia, as amended.

**III. DEFINITIONS:**

- A. Person: The word "person" shall include individuals, firms, partnerships, associations, corporations and combination of individuals of whatever form and character.
- B. Utility Service: The term utility service as used in this ordinance shall mean local telephone service, including mobile local telecommunications services, (excluding long distance charges), electrical services, and residential, commercial and industrial natural gas services provided and used within the boundaries of Pulaski County, Virginia, excluding the Towns of Dublin and Pulaski, Virginia.
- C. Purchaser: The term purchaser shall include every person, as above defined, who purchases the defined utility services.
- D. Seller: The term seller shall include any person, as previously defined, who sells or furnishes telephone, electrical services, and residential, commercial and industrial natural gas consumption services.
- E. Residential Users: The term residential user shall mean the owner or tenant of any private residential property, or the tenant of any multi-family residential unit who is responsible for the payment of utility services for said property except that such term shall mean any person furnished utility service classified as "residential" under tariffs filed with the State Corporation Commission.
- F. Commercial or Industrial User: The term commercial or industrial user shall mean the owner or tenant of property used for commercial or industrial purposes, including the owners of apartment buildings and trailer courts receiving utility service through master meters, except that

such term shall mean any person furnished utility service classified as "business" under tariffs filed with the State Corporation Commission.

IV. **TAX RATE; LEVY; PROCEDURE AS TO PAYMENT:**

Beginning sixty days after the passage of this ordinance and continuing thereafter unless otherwise changed, there is hereby imposed and levied by the County upon each and every purchaser of a utility service, a tax for said general purposes in the following amounts:

A. TELEPHONE:

On purchasers of *local* telephone services for residential purposes the tax shall be in the amount of twenty percent (20%) of the charge (exclusive of any federal or state tax thereof) made by the seller against the purchaser with respect to such residential utility service; provided, however, that in case any monthly bill of such residential user shall exceed fifteen dollars (\$15.00) per month, no tax shall be computed on such excess.

B. On purchasers of telephone utility service for commercial or industrial purposes, the tax shall be in the amount of twenty percent (20%) of the charge (exclusive of any federal or state tax thereon) made by seller against the purchaser with respect to such commercial or industrial utility service; provided, however, that in case any monthly bill of such commercial or Industrial user shall exceed one hundred dollars (\$100.00) no tax shall be computed on such excess.

C. Notwithstanding the above, on the purchasers of mobile local telecommunication services, the tax shall be in the amount of ten percent (10%) of the monthly gross charge to the consumers of mobile local telecommunications, however in the case any monthly single service bill shall exceed thirty dollars (\$30.00) per month, no tax shall be charged on such excess.

ELECTRIC:

In accordance with Virginia Code Section 58.1-3814, effective January 1, 2001, there is hereby imposed and levied a monthly tax on each purchase of electricity delivered to consumers by a service provider, classified as determined by such providers, as follows:

(1.) Residential consumers: Such tax shall be 20% times the minimum monthly charge(s) imposed upon the consumer plus the rate of \$.01525 on each kWh delivered monthly to residential consumers by the service provider not to exceed \$3.00 monthly.

- (2.) Non-residential consumers: such tax on non-residential consumers shall be the rates per month for the classes of non-residential consumers as set forth below:
  - (i) Commercial - Such tax shall be 20% times the minimum monthly charge(s) imposed upon the consumer plus the rate of \$.01415 on each kWh delivered monthly, not to exceed \$20.00 per month.
  - (ii) Industrial consumers - Such tax shall be 20% times the minimum monthly charge(s) imposed upon the consumer plus the rate of \$.01515 on each kWh delivered monthly, not to exceed \$20.00 per month.

Where a commercial or industrial user is served by more than one (1) meter, the said maximum amount of charge subject to the tax shall be computed as to each meter. Where a commercial or industrial user is served by more than three (3) meters at one (1) business location, a refund may be requested by the commercial or industrial user for all but the three (3) highest monthly bills at that one (1) business location. Such refund request should be made no more than once annually. Refunds are to be authorized by the County Administrator or his or her designee.

C. GAS:

In accordance with Virginia Code Section 58.1-3814, there is hereby imposed and levied a monthly tax on each purchase of natural gas delivered to consumers by pipeline distribution companies and gas utilities classified by "class of consumers" as such term is defined in Virginia Code Section 58.1-3814 J., as follows:

- (1.) Residential consumers: Such tax on residential consumers of natural gas shall be 20% times the minimum monthly charge(s) imposed upon the customer plus the rate of \$0.15492 per CCF delivered monthly to residential customers, not to exceed \$3.00 per month.
- (2.) Non-residential consumers: Such tax on non-residential consumers shall be at the rates per month shown for each CCF delivered by pipeline distribution company or a gas utility for the classes as set forth below:
  - (i) Commercial consumers - such tax shall be 20% times the minimum monthly charge(s) imposed upon the customer plus the rate of \$0.14618 on each

CCF delivered monthly to commercial/industrial consumers, not to exceed \$20.00 per month.

(ii) Industrial consumers - such tax shall be 20% times the minimum monthly charge(s) imposed upon the customer plus the rate of \$0.14618 on each CCF delivered monthly to commercial/industrial consumers, not to exceed \$1,000.00 per month.

(3.) The conversion of tax pursuant to this ordinance to monthly CCF delivered shall not be effective before the first metering after December 31, 2000 prior to which time the tax previously imposed by this jurisdiction shall be in effect.

(4.) For the purposes of this ordinance (CCF) shall mean (100 cubic feet).

D. Bills shall be considered monthly bills if submitted twelve times annually for a period of approximately one month or portion thereof. In the event that bills shall be rendered for utility services herein stated on a basis other than one month, the tax imposed hereby shall be computed pro rata as if such bill was rendered on a monthly basis with the rates named herein applied.

V. **COLLECTION:**

A. It shall be the duty of every seller in acting as the tax collecting medium or agency for the County of Pulaski 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 or billing period shall be reported by each seller to the Commissioner of Revenue of the County and each seller 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 first 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 Board of Supervisors.

B. In all cases where the seller collects the price for utility service in stated periods, the tax imposed and levied by this ordinance shall be computed on the amount of purchase during the month or period according to each bill rendered, provided, the amount of tax to be collected shall be the nearest whole cent to the amount computed.

C. The Treasurer of Pulaski County will be charged with the power and duty of collecting the taxes imposed and levied under this ordinance.

VI. **RECORDS:**

Each seller shall keep complete records showing all purchasers 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 records shall be kept open for inspection by the duly authorized agents of the County during regular business hours or business days, 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.

VII. **EXEMPTIONS:**

- A. The United States of America, the State of Virginia and the political subdivisions, boards, commissions and authorities thereof, are hereby exempted from the payment of the tax imposed and levied by this ordinance with respect to the purchase of utility service used by such governmental agencies.
- B. The tax hereby imposed and levied on purchasers with respect to local exchange telephone service shall apply to all charges made for local exchange telephone service, except local messages which are paid for by inserting coins in coin-operated telephones.

VIII. **PENALTIES:**

Any purchaser failing, refusing or neglecting to pay the tax imposed or levied by this ordinance and any seller violating the provisions of this ordinance and any officer, agent or employee of any seller violating the provisions of this ordinance shall be guilty of a misdemeanor and shall be punished by a fine of not less than ten dollars nor more than five hundred dollars. Each failure, refusal, neglect or violations and each day's continuance thereof shall constitute a separate offense. Such conviction shall not relieve any person from the payment collection and remittance of such tax provided in this ordinance.

IX. **COMMENCEMENT:**

The tax herein imposed shall commence sixty days after the date of adoption by the Board of Supervisors.

X. **SEVERABILITY:**

If any section, phase or part of this ordinance should, for any reason, be held invalid by a court of competent jurisdiction, such decisions shall not affect the remainder

of the ordinance, and every remaining section, clause or part thereof shall continue in full force and effect.

Voting yes:

Voting no:

**IN ALL OTHER RESPECTS, THE DIVISIONS OF THIS ORDINANCE SHALL BE UNAFFECTED BY THIS AMENDMENT AND SHALL REMAIN IN FULL FORCE AND EFFECT WITHOUT AMENDMENT OR CHANGE, AND THIS ORDINANCE IS REENACTED AS IF SET OUT IN FULL HEREIN.**