

TITLE 6.
FINANCE AND TAXATION.

CHAPTER 6-300. TAX ON PUBLIC UTILITIES: (See Chapters 6-500 and 6-700)

6-301. Tax Levied on Utilities. There is hereby levied upon the business of every person or company engaged in the business in Tremonton City of supplying telephone, gas or electric energy service as public utilities, a license tax equal to six percent (6%) of the gross revenue derived from the sale and use of the services of said utilities delivered after June 30, 1992, within the corporate limits of Tremonton City.

6-302. Tax Levied on Competitors. There is hereby levied upon the business of every person or company engaged in the business, in Tremonton City, of supplying telephone, gas or electric energy service in competition with public utilities, a license tax equal to six percent (6%) of the gross revenue derived from the sale and use of the services of said utilities delivered after June 30, 1992, within the corporate limits of Tremonton City.

6-303. Definitions.

(1) Gross revenue, as used herein, shall be construed to mean the revenue derived from the sale and use of public utility services within the City, provided that "gross revenue" as applied to the telephone utility shall be construed to mean basic local exchange services revenue sold to subscribers located within the City and directly connected with the switchboards of said utility located in the City.

(a) Public utility services shall mean the sale and use of electric power and energy, natural gas and local exchange telephone services.

6-304. Report and Payment of Fee. Within 45 days after the close of each month in a calendar year, any public utility taxed hereunder shall file with the City Treasurer a report of its gross revenue derived from the sale and use of public utility service during said month in the City as defined herein, together with a computation of the tax levied hereunder against the utility. Coincidental with the filing of such report, the utility shall pay to the City Treasurer the amount of the tax.

6-305. Effective Date. This Ordinance, as amended, shall become effective on July 1, 1992.

6-306. Expiration Date. The expiration date of June 30, 1991 be changed to no expiration date.

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