

**AN ORDINANCE IMPOSING A TAX ON THE RESIDENTIAL
COMMERCIAL AND INDUSTRIAL USERS OR CONSUMERS
OF TELEPHONE UTILITY SERVICE AND PROVIDING
FOR ITS COLLECTION AND PENALTIES FOR VIOLATION
IN THE COUNTY OF MIDDLESEX, VIRGINIA**

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**AN ORDINANCE IMPOSING A TAX ON THE RESIDENTIAL,
COMMERCIAL AND INDUSTRIAL USERS OR CONSUMERS
OF TELEPHONE UTILITY SERVICE AND PROVIDING**

ARTICLE I - PURPOSE, AUTHORITY AND TITLE

1.1 Purpose

This ordinance imposes a tax, in addition to other taxes imposed for the fiscal year beginning July 1, 1993, for the purpose of providing revenue for the General Fund of the County of Middlesex, Virginia.

1.2 Authority

This ordinance is adopted pursuant to the authority granted by Section 58.1-3812 and 15.1-504 of the Code of Virginia, 1950, as amended.

1.3 Title

This ordinance is entitled AN ORDINANCE IMPOSING A TAX ON THE RESIDENTIAL, COMMERCIAL AND INDUSTRIAL USERS OR CONSUMERS OF TELEPHONE UTILITY SERVICE AND PROVIDING FOR ITS COLLECTION AND PENALTIES FOR VIOLATION IN THE COUNTY OF MIDDLESEX, VIRGINIA and shall be known, designated and cited as the "TELEPHONE UTILITY TAX ORDINANCE".

ARTICLE II - DEFINITIONS

2.1 Words and Terms

For the purpose of this ordinance, certain words and terms used herein shall be interpreted or defined as follows:

2.1-1 COMMERCIAL OR INDUSTRIAL USER:

The owner or tenant of property used for commercial or industrial purposes, including the owner of a master metered apartment building, who pays for utility service for said property.

2.1-2 COMMISSIONER OF THE REVENUE:

The Commissioner of the Revenue of Middlesex County, Virginia, or his or her duly authorized representative.

2.1-3 COUNTY:

Middlesex County, Virginia.

2.1-4 EXEMPT:

Exempt from the telephone utility tax according to the provisions of this ordinance.

2.1-5 PERSON:

Individuals, firms, partnerships, associations, corporations and combinations of individuals whatever form and character.

2.1-6 PURCHASER:

Every person who purchases telephone utility service.

2.1-7 RESIDENTIAL USER:

The owner or tenant of private residential property or tenant of any apartment who pays for telephone utility service in or for said property.

2.1-8 SELLER:

Every person, whether a public service corporation or a municipality of the County of Middlesex or not, who sells or furnishes telephone utility service.

2.1-9 TREASURER:

The Treasurer of the County of Middlesex or his or her duly authorized representative.

2.1-10 TELEPHONE UTILITY SERVICE:

Telephone service, including cellular phone service but excluding long distance messages, furnished in the County of Middlesex, Virginia, and taxable as local telephone service under the provisions of the U.S. Internal Revenue Service Code of 1954, as amended, relating to federal communications taxes, as such provisions were in force and effect on December 31, 1971.

ARTICLE III - POLICY

3.1 Tax Imposed

A tax, in the amount of TWO DOLLARS (\$2.00) (exclusive of any federal tax thereon) for each and every month of the calendar year, is hereby imposed and levied on each and every residential, commercial or industrial user or consumer of telephone utility service provided by the seller for charges incurred on and after 12:01 a.m., September 1, 1993.

3.2 Collection of Tax

The tax imposed by this ordinance shall in every case be collected by the seller from the purchaser and shall be paid by the purchaser unto the seller for the use of the County at the time the purchase price or such charge shall become due and payable under the agreement between the purchaser and seller. It shall be the duty of the seller in acting as the tax collecting medium or agency for the County 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 the seller to the Commissioner of the Revenue and the seller shall remit the amount of tax shown by said report to have been collected to the 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.

3.3 Books and Records

The 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 agent of the County at reasonable times, and the duly authorized agent of the County shall have the right, power and authority to make such transcripts thereof during such times as he may desire.

3.4 Exemption

The United States of America, the Commonwealth 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 the telephone utility service used by such government agencies.

3.4-2

Any residential user who purchases the utility services provided by the seller and whose charge is incurred on and after 12:01 a.m. on September 1, 1993, shall be exempt from the tax imposed by this ordinance provided that the user qualifies for exemption from the taxation of real estate pursuant to an ordinance entitled AN ORDINANCE TO PROVIDE FOR THE EXEMPTION FROM TAXATION OF CERTAIN REAL ESTATE IN MIDDLESEX COUNTY, VIRGINIA, OWNED AND OCCUPIED BY ELDERLY PERSONS OR TOTALLY DISABLED PERSONS, in the County of Middlesex, which was adopted by the Board of Supervisors of Middlesex County, Virginia, on December 28, 1989.

ARTICLE IV - PENALTY, ENFORCEMENT AND DISBURSEMENT OF FINES

4.1 Penalties for Violation by the Purchaser

Any purchaser failing, refusing or neglecting to pay the tax hereby imposed or levied shall, upon conviction, be subject to a fine of not more than One Hundred Dollars (\$100.00). Each failure, refusal, neglect or violation and each day's continuance thereof shall constitute a separate offense.

4.2 Penalties for Violation by the Seller

The seller and any officer, agent or employee of the seller violating the provisions hereof shall, upon conviction, be subject to a fine of not more than One Hundred Dollars (\$100.00). Each failure, refusal, neglect or violation and each day's continuance thereof shall constitute a separate offense.

4.3 Enforcement

It shall be the duty of the Commissioner of the Revenue to enforce all aspects of this ordinance with the exception of the delinquencies involved which shall be enforced by the Treasurer.

4.4 Disbursement of Fines

All fines collected from any person for violating any provision of this ordinance, upon conviction thereof, shall be credited to the General Fund of the County and deposited by the Treasurer in the same manner as that prescribed for other county monies.

ARTICLE V - GENERAL

5.1 Validity

If any part or parts, section, subsection, sentence, clause or phrase of this ordinance is for any reason declared unconstitutional, such decision shall not affect the validity of the remaining portions of this ordinance, which shall remain in full force and effect as if this ordinance had been passed with the unconstitutional part or parts, section, subsection, sentence, clause or phrase hereof eliminated; and this Board of Supervisors now declares that it would have passed this ordinance if such unconstitutional part or parts', section, subsection, sentence, clause or phrase had not been included herein.

Adopted June 29, 1993, by unanimous vote of the Middlesex County Board of Supervisors:

Jerry L. Bray
Lenora Weber
Frank Jessie
Fred Crittenden
Kenneth Williams