

ORDINANCE NO. 1725

AN ORDINANCE CONCERNING REVENUE AND IMPOSING A BUSINESS AND OCCUPATION TAX ON ALL TELEPHONE UTILITY COMPANIES OPERATING WITHIN THE CITY OF GRAND JUNCTION, PROVIDING FOR THE COLLECTION OF SUCH TAX AND PENALTIES WITH RESPECT THERETO.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GRAND JUNCTION:

Section 1. Levy of Tax. There is hereby levied against every telephone utility company engaged in the business of furnishing local exchange telephone service within the City of Grand Junction (hereinafter the "City") a tax on the privilege of engaging in such business. The amount of such tax shall be \$48,000.00 annually.

Section 2. Payment of Tax. The tax levied by this Ordinance shall be due on the first day of January, 1978. The tax shall be payable in quarterly installments beginning April 1, 1978, and quarterly thereafter.

Section 3. Local Purpose. The tax provided herein is upon the affected occupations and business in their performance of local functions and is not a tax upon those functions relating to interstate commerce.

Section 4. Failure to Pay. If any telephone utility company subject to this Ordinance fails to pay any installment of the taxes due under this Ordinance on the date the same is due, the entire unpaid portion of the annual tax imposed herein shall immediately be due and payable in full and the same shall bear interest at the rate of ten percent (10%) per annum from the date of default of payment. The full amount of the tax, together with all interest accruing thereon, shall be and is hereby declared to be a debt due and owing from such utility to the City which shall be due and collectible from such company by civil action in any court of competent jurisdiction.

Section 5. Prior Occupation Tax. In enacting this Ordinance, the City Council recognizes that an occupation tax on the business of furnishing local exchange telephone service within the City was previously imposed on Mountain States Telephone and Telegraph Company by virtue of a revocable permit agreement for the payment of an occupation tax equal to two percent (2%) of the gross exchange revenues within the City of Grand Junction, such agreement being evidenced by a resolution adopted by the City Council on March 2, 1915. Any tax owing by virtue of such agreement which accrued prior to the effective date of this Ordinance shall remain unconditionally due and payable and shall constitute a debt owing to the City payable in conformity with the terms and provisions of the agreement as evidenced by the resolution referred to above and all of the terms and provisions of said agreement and of the resolution evidencing the same shall be and remain in full force and effect for the purpose of the

collection and payment of any and all such taxes due and payable thereunder, notwithstanding the provisions of this Ordinance. From and after the effective date of this Ordinance, the previous agreement for the payment of an occupation tax and the resolution evidencing the same dated March 2, 1915, shall be canceled and of no other force and effect and the tax herein provided shall be in lieu of all other occupation taxes on the privilege of doing business within the City of Grand Junction on any telephone utility company, subject to the provisions of this Ordinance.

Section 6. Effective Date. This Ordinance shall take effect thirty (30) days after final passage and publication.

PASSED and ADOPTED this 1st day of February, 1978.

Lawrence L. Kozisek

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President of the Council

Attest:

Neva B. Lockhart, CMC

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City Clerk

I HEREBY CERTIFY that the foregoing ordinance, being Ordinance No. 1725, was introduced, read, and ordered published by the City Council of the City of Grand Junction, Colorado, at a regular meeting of said body held on the 18th day of January, 1978, and that the same was published in The Daily Sentinel, a newspaper published and in general circulation in said City, at least ten days before its final passage.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of said City this 2nd day of February, 1978.

Neva B. Lockhart, CMC

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Neva B. Lockhart  
City Clerk

Published: January 20, 1978

Final Publication: February 5, 1978

Effective: March 7, 1978