

CHAPTER 645: UTILITY TAX

Cross Reference—Water and sewers, chs. 700—715.

SECTION 645.010: DEFINITION

The word "*person*" when used in this Chapter shall include any individual, firm, co-partnership, joint partnership, joint adventure, association, corporation, estate, business trust, trustee, receiver, syndicate or any other group or combination acting as a unit, in the plural as well as the singular number. (CC 1968 §11-75; Ord. No. 109 §1, 6-7-48)

SECTION 645.020: LEVIED—AMOUNT

Every person now or hereafter engaged in the business of supplying utility service, including electricity, gas, telephone or water for compensation for domestic and commercial consumption within the present or any future boundaries of the City, shall pay to the City, as a license tax, a sum equal to five percent (5%) of the gross receipts from such business. (CC 1968 §11-76; Ord. No. 109 §2, 6-7-48; Ord. No. 657 §1, 1-8-73)

Editor's Note—Ord. no. 3950 was passed in compliance with HB209 of the 2006 Missouri Legislative session. Provisions contained in HB209 were subsequently deemed unconstitutional by the Missouri Supreme Court on August 8, 2006 in City of Springfield, Appellant V Sprint Spectrum, L.P., Respondent Case No. SC87238. Consequently, section 645.020 above was retained as previously stated and set out in §2 of said ordinance.

SECTION 645.030: STATEMENT OF GROSS RECEIPTS TO BE FURNISHED TO DIRECTOR OF FINANCE

It is hereby made the duty of every person engaged in any of the businesses described in Section 645.020 hereof to file with the Director of Finance on the last day of each month a sworn statement of the gross receipts from such business for the month preceding the filing of such statement. The Director of Finance or his/her duly authorized deputy shall be and is hereby authorized to investigate the correctness and accuracy of the statement required and for that purpose shall have access at all reasonable times to the books, documents, papers and records of any person making such statement in order to ascertain the accuracy thereof. (CC 1968 §11-77; Ord. No. 109 §3, 6-7-48; Ord. No. 657 §2, 1-8-73)

SECTION 645.040: WHEN DUE AND PAYABLE

Every person now or hereafter engaged in any of the businesses described in Section 645.020 hereof shall pay to the Director of Finance on the last day of each month an amount equal to five percent (5%) of said person's gross receipts from said business for the preceding month. (CC 1968 §11-78; Ord. No. 109 §4, 6-7-48; Ord. No. 657 §3, 1-8-73; Ord. No. 1054 §1, 10-15-79)

SECTION 645.050: TO BE IN LIEU OF OCCUPATION TAX

The tax herein required to be paid shall be in lieu of any other occupation tax required of any person engaged in any of the businesses described in Section 645.020 hereof, but nothing herein contained shall be so construed as to exempt any such person from the payment to the City of the tax which the City levies upon the real or personal property belonging to any such person, nor the tax required of merchants or manufacturers for the sale of anything other than electricity, gas, telephone service or water, nor shall the tax herein required exempt any such person from the payment of any other tax which may be lawfully required other than an occupation tax on any of the businesses described in Section 645.020. (CC 1968 §11-79; Ord. No. 105 §5, 6-7-48)

SECTION 645.060: DEFINITION OF GROSS RECEIPTS

The term "gross receipts" as used in this Chapter shall not include any receipts from the sale of electrical services to any political subdivision of the State of Missouri or any municipality located within the State of Missouri. This does not exclude from the definition the United States of America or any agency thereof or the State of Missouri or any agency thereof. It shall be the duty of every person, business, or entity engaged in the sale of electrical service to file with the Director of Finance of the City of Blue Springs, Missouri, on the last day of July and the last day of January of each year a sworn statement naming any entity not included in "gross receipts" pursuant to this Section, which said sworn statement shall also state the amount of receipts received from the entity within the six (6) calendar months preceding the filing of such statement. (CC 1968 §11-80; Ord. No. 657 §4, 1-8-73; Ord. No. 2380 §1, 9-20-93; Ord. No. 2394 §1, 11-15-93)