

ORDINANCE NO. 84-3
UTILITY LICENSE TAX OF WYTHE COUNTY

ARTICLE I - Title, Authority, Jurisdiction, and Purpose

1-1 Title. This ordinance shall hereinafter be known as and may be cited as the "Utility License Tax Ordinance of Wythe County, Virginia", Ordinance Number 84-3.

Authority. It is adopted pursuant to the authority of Title 58, Sections 58-578 and 58-603 of the Code of Virginia of 1950, and amendments thereto.

1-3 Jurisdiction. The provisions of this ordinance shall apply to Wythe County, including the incorporated municipalities where Utility License Tax does not exist.

1-4 Purpose. To levy a tax on the gross receipts of the public services corporations doing business in Wythe County.

ARTICLE II - Required for Certain Companies

2-1 For each year, beginning on the first day of July, 1984, there is hereby assessed, imposed and levied, subject to the applicable provisions and limitations of the State law, and shall be collected by the County Treasurer, an annual license tax upon each telegraph and telephone company, corporation, firm or person for the privilege of doing business in the County of Wythe in the amount of one-half per centum (1/2%) of the gross receipts of such business, provided however, that charges for long distances telephone calls shall not be considered receipts of business. Such license tax shall be due and payable on the first day of September of the year for which such tax is assessed, imposed and levied.

2.2 For each year, beginning on the first day of July, 1984, there is hereby assessed, imposed and levied, subject to the applicable provisions and limitations of the State law, and shall be collected by the County Treasurer, an annual license tax upon each company, corporation, firm or person furnishing heat, light and power, whether by means of electricity or natural gas, for the privilege of doing business in the County of Wythe in the amount of one-half per centum (1/2%) of the gross receipts of such business. Such license tax shall be due and payable on the first day of September of the year for which such tax is assessed, imposed and levied, provided, however, that the words "company, corporation, firm or person furnishing heat, light and power, whether by means of electricity or natural gas", as herein, shall not be construed to mean or include any gas, oil, wood or other fuel company, corporation, firm or person; which delivers gas, oil, wood or other fuel by motor vehicle to any consumer in the County of Wythe.

ARTICLE III - Violations and Penalties

It shall be unlawful for any company, corporation, firm, or person to refuse, fail, or neglect to comply with any of the provisions of this article and any such violation shall constitute a misdemeanor and, upon conviction thereof, may be fined not more than five hundred dollars (\$500.00).

ARTICLE IV - Legal Status Provisions

Certified Copies of Ordinances. Certified copies of this ordinance and all amendments thereto shall be filed in the offices of the Planning Commission, the County Administrator, Treasurer, Commissioner of Revenue, and the Clerk of the Circuit Court of Wythe County, Virginia.

Validity. Should any article, section, subsection, or provision of this ordinance be declared by a court of competent jurisdiction to be invalid or unconstitutional, such decision shall not affect the validity or constitutionality of this ordinance as a whole or any part thereof other than the part so declared to be invalid or unconstitutional.

4-3 Conflicting Ordinances. All ordinances or portions of ordinances in conflict with this ordinance are hereby repealed to the extent of their conflict.

4-4 Effective Date. This ordinance was duly considered following a required public hearing held on June 4, 1984, and was adopted by the Board of Supervisors of Wythe County, Virginia, at its regular meeting held on June 13, 1984, the members voting:

| <u>Name</u> | <u>For</u> | <u>Against</u> | <u>Absent</u> | <u>Abstain</u> |
|-------------------------|------------|----------------|---------------|----------------|
| George F. James | X | | | |
| Robert C. Williams | | X | | |
| James E. Crockett | | X | | |
| Bobby L. Payne | X | | | |
| William J. Reardon, Jr. | X | | | |
| George T. Johnstone | X | | | |
| Sidney N. Crockett | X | | | |

This ordinance shall be effective on and after 12:01 a.m. on July 1, 1984.

I certify this is a true and correct copy taken from the June 13, 1984 minutes of the Wythe County Board of Supervisors.

Billy R. Branson
Billy R. Branson
Clerk