

Ordinance No. 1180

AN ORDINANCE to amend and reordain Sections 17-109, 17-110, 17-114.1 and 17-116, Article VII, Chapter 17 of the Code of the City of Alexandria, Virginia, 1953, as amended, which said Section 17-109 relates to TAX RATE AND LEVY, which said Section 17-110 relates to APPLICATION FOR CLASSIFICATION AS COMMERCIAL OR INDUSTRIAL USER: PENALTIES, which said Section 17-114.1 relates to PROVISIONS APPLICABLE, TO RESIDENTIAL USERS OF GAS SERVICE AND ELECTRICITY SERVICE, which said Section 17-116 relates to PENALTIES, which said Article VII relates to THE IMPOSING AND LEVYING OF A TAX ON PERSONS, PURCHASING CERTAIN UTILITY SERVICES, THE DEFINING OF CERTAIN TERMS, THE FIXING OF THE AMOUNT OF THE TAX, THE PROVIDING FOR THE COLLECTION THEREOF, AND THE PRESCRIBING OF PENALTIES FOR VIOLATIONS, and which said Chapter 17 relates to LICENSES.

THE CITY COUNCIL OF ALEXANDRIA HEREBY ORDAINS:

Section 1. That Section 17-109, Article VII, Chapter 17 of the Code of the City of Alexandria, Virginia, 1953, as amended, be and the same hereby is amended and reordained to read as follows:

Sec. 17-109. Tax Rate and Levy.

Beginning July 1, 1962, and continuing thereafter unless otherwise changed, there is hereby imposed and levied, subject to the provisions of Section 17-114.1, by the City of Alexandria, Virginia, upon each and every purchaser of a utility service a tax for general purposes in the amount of ten per centum (10%) of the charge (exclusive of any Federal or State tax thereon) made by the seller against the purchaser with respect to each utility service, which tax in every case shall be collected by the seller from the purchaser and shall be paid by the purchaser unto the seller for the use of the City of Alexandria at the time that the purchase price or such charge shall become due and payable under the agreement between the purchaser and the seller; provided, however, that in case any monthly bill submitted by any seller for service to a commercial or industrial user shall exceed ONE HUNDRED DOLLARS (\$100.00), there shall be no tax computed on so much of said bill as shall exceed ONE HUNDRED DOLLARS (\$100.00). Bills shall be considered monthly bills, for the purpose of this Article, if submitted twelve times per year for periods of approximately one month each. Accordingly, there shall be no tax computed on so much of a bill for services submitted to a commercial or industrial user in excess of TWO HUNDRED DOLLARS (\$200.00) where such billing is made on a bi-monthly basis, that is, every other month, and there shall be no tax computed on so much of a bill for services submitted to a commercial or industrial user in excess of THREE HUNDRED DOLLARS (\$300.00) where such billing is made quarterly.

Section 2. That Section 17-110, Article VII, Chapter 17 of the Code of the City of Alexandria, Virginia, 1953, as amended, be and the same hereby is amended and reordained to read as follows:

Sec. 17-110. Application for Classification as Commercial or Industrial User; Penalties.

Each and every commercial or industrial user of a utility service in the City shall apply forthwith to the City Collector for classification as a commercial or industrial user. Upon receipt of such application, if approved by the City Collector, a certificate shall be furnished to the applicant stating such classification. Said certificate shall state on its face the name of the user, his address, and a brief statement as to why such classification as commercial or industrial user was granted, as well as a serial number assigned to such certificate.

The holder of any such certificate shall notify the City Collector immediately upon any change in his operation that would or might alter his status as a commercial or industrial user. Failure to so notify the City Collector shall be grounds for revoking any such certificate then outstanding.

Any person who claims any tax exemption or benefit as a commercial or industrial user without having obtained a certificate, or who does not have a valid certificate at the time such claim is made, shall be guilty of a misdemeanor.

All purchasers of water service and telephone service in the City shall be presumed to be residential users unless and until application is made to and approved by the City Collector for classification as a commercial or industrial user.

Section 3. That Section 17-114.1, Article VII, Chapter 17 of the Code of the City of Alexandria, Virginia, 1953, as amended, be and the same hereby is amended and reordained to read as follows:

Sec. 17-114.1. Provisions Applicable to Residential Users of Gas Service and Electricity Service.

A. There is excluded from the tax imposed by this Article so much of the charge (exclusive of any Federal or State tax thereon) made by a seller of gas service against any residential user as is in excess of FIVE DOLLARS (\$5.00) for any month or portion of a month; provided, however, that in the case of any apartment house or other multiple family dwelling wherein such gas service is furnished by or through a master meter or master meters, the said sum of FIVE DOLLARS (\$5.00) shall be multiplied by the number of dwelling units served by or through said master meter or master meters.

B. There is excluded from the tax imposed by this Article so much of the charge (exclusive of any Federal or State tax thereon) made by a seller of electricity service against any residential user

as is in excess of TEN DOLLARS (\$10.00) for any month or portion of a month; provided, however, that in the case of any apartment house or other multiple family dwelling wherein such electricity service is furnished by or through a master meter or master meters, the said sum of TEN DOLLARS (\$10.00) shall be multiplied by the number of dwelling units served by or through said master meter or master meters.

C. In the case of bi-monthly billing the FIVE DOLLAR and TEN DOLLAR limitations set forth in paragraph A and B above shall be multiplied by two; accordingly, if there should be quarterly billing, the two said sums shall be multiplied by three.

Section 4. That Section 17-116, Article VII, Chapter 17 of the Code of the City of Alexandria, Virginia, 1953, as amended, be and the same hereby is amended and reordained to read as follows:

Sec. 17-116. Penalties.

Any purchaser failing, refusing or neglecting to pay the tax imposed and levied by Article VII and any purchaser or seller violating any of the provisions of Article VII, and any officer, agent or employee of any seller violating the provisions of Article VII shall be guilty of misdemeanor and shall be punished by a fine of not less than TEN DOLLARS (\$10.00) nor ore than THREE HUNDRED DOLLARS (\$300.00) or by imprisonment in jail for not more than three months, or by both such fine and imprisonment. Each failure, refusal, neglect or violation and each day's continuance thereof shall constitute a separate offense. Such conviction shall not relieve any person from the payment, collection and remittance of said tax as provided in Article VII.

Section 5. That this ordinance shall be published in a newspaper of general circulation in the City not later than five days following its introduction together with a notice containing the time and place for a public hearing. The Clerk of the Council shall note the date of introduction and first reading, the date of publication, the date of the public hearing, and the date of the second reading and final passage in the minutes of the meeting. This ordinance shall become effective the date of its final passage.

FRANK E. MANN
Mayor

Final Passage: July 30, 1962