

AN ORDINANCE to amend and reordain Sections 36-35, 36-41 and 36-44, Article VI, Chapter 36 of The Code of the City of Alexandria, Virginia, 1963, as amended, which said Section 36-35 relates to TAX RATE AND LEVY, which said Section 36-41 relates to APPLICABILITY TO RESIDENTIAL USERS OF GAS AND ELECTRICITY SERVICE, which said Section 36-44 relates to EFFECTIVE DATE OF LEVY, which said Article VI relates to TAX ON PERSONS PURCHASING CERTAIN UTILITY SERVICES, and which said Title 36 relates to TAXATION.

THE CITY COUNCIL OF ALEXANDRIA HEREBY ORDAINS:

Section 1. That Section 36-35, Article VI, Chapter 36 of The Code of the City of Alexandria, Virginia, 1963, as amended, be and the same hereby is amended and reordained to read as follows:

Sec. 36-35. Tax rate and levy.

There is hereby imposed and levied, subject to the provisions of Section 36-41 of this Code, by the City, upon every purchaser of a utility service a tax for general purposes in the following amounts: ten per centum for water service, sixteen per centum for gas service, sixteen per centum for electric service and twenty per centum for telephone service. The above mentioned tax rates shall be computed as a per centum 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 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, that in case any monthly bill submitted by any seller for service to a commercial or industrial user shall exceed one hundred dollars, there shall be no tax computed on so much of such bill as shall exceed one hundred dollars. 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 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 where such billing is made quarterly.

Section 2. That Section 36-41, Article VI, Title 36, of the Code of the City of Alexandria, Virginia, 1963, as amended, be and the same hereby is amended and reordained to read as follows:

Sec. 36-41. Applicability to residential users of gas 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 ten dollars for any month or portion of a month; provided, that in the case of any apartment house or other multiple family dwelling wherein such gas service is furnished by or through master meters, such sum of ten dollars shall be multiplied by the number of dwelling units served by or through such 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 for any month or portion of a month; provided, that in the case of any apartment house or other multiple family dwelling wherein such electricity service is furnished by or through master meters, such sum of ten dollars shall be multiplied by the number of dwelling units served by or through such master meters.

c. In the case of bi-monthly billing, * the ten dollar limitations set forth in subsections (a) and (b) of this section shall be multiplied by two; accordingly, if there should be quarterly billing, the * limitations shall be multiplied by three.

Section 3. That Section 36-44, Article VI, Title 36, of The Code of the City of Alexandria, Virginia, 1963, as amended, be and the same hereby is amended and reordained to read as follows:

Sec. 36-44. Effective date of levy.

The tax levied and imposed under this article with respect to the purchase of any utility service shall apply to charges first appearing on bills rendered on and after July 1, 1968, and thereafter, unless otherwise changed; except, that as to electricity and gas service, the tax shall apply to billings based on meter readings on and after July 1, 1968.

Section 4. 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.

CHARLES E. BEATLEY, JR.
Mayor

FINAL PASSAGE: JUNE 11, 1968

N..B. Underlining is not a part of the ordinance but merely denotes new or changed material. Asterisks denote deleted material.