

ORDINANCE NO. 3569

AN ORDINANCE to add a new Article U (ENHANCED EMERGENCY TELEPHONE SERVICE, E-911, TAX) to Chapter 2 (TAXATION), Title 3 (FINANCE, TAXATION AND PROCUREMENT) of The Code of the City of Alexandria, Virginia, 1981, as amended.

THE CITY COUNCIL OF ALEXANDRIA HEREBY ORDAINS:

Section 1. That a new Article U is hereby added to Chapter 2, Title 3 of The Code of the City of Alexandria, Virginia, 1981, as amended, be and the same is hereby enacted to read as follows:

ARTICLE U

Enhanced Emergency Telephone Service, E-911, Tax

Sec. 3-2-366 Definitions

The following words and phrases, when used in this article, shall have the following meaning:

(i) E-911 system. A telephone service which utilizes a computerized system to route automatically emergency telephone calls made within the city and placed by dialing the digits "911" to the proper public safety answering point. The city's E-911 system includes selective routing of telephone calls, automatic telephone number identification, and automatic location identification performed by computers and other ancillary control center communications equipment.

(ii) Local telephone service. Switched local exchange access service.

(iii) Public safety agency. The functional components of the city's police and fire departments which provide police, firefighting, medical and other emergency services, as well as any private entities which provide such services on a voluntary basis.

(iv) Public safety answering point. A communications facility operated on a twenty-four hour basis which first receives E-911 calls from persons in the city and which may, as appropriate, directly dispatch public safety services or extend, transfer or relay E-911 calls to appropriate public safety agencies.

(v) Person. Natural persons, partnerships, associations, corporations, firms and any combination thereof.

(vi) Purchaser. Every person who purchases local telephone service.

(vii) Seller. Every person who sells or furnishes local telephone service.

(viii) Telephone line. Each access line from every purchaser to a local telephone service.

Sec. 3-2-367 Tax rate and levy.

There is hereby levied and imposed upon every purchaser of local telephone service a tax in the amount of 25 cents per telephone line per month. This tax shall be paid by the purchaser to the seller of the local telephone service that is provided to the purchaser, and shall be paid by the due date specified in the seller's billing statement to the purchaser. The United States of America, the Commonwealth of Virginia, and the political subdivisions and boards, commissions and other instrumentalities thereof are exempted from the payment of the tax levied and imposed by this article.

Sec. 3-2-368 Duties of seller.

(a) It shall be the duty of every seller to bill and collect from all purchasers the tax imposed by this article. The seller shall bill the tax imposed by this article monthly as part of the billing for the local telephone service provided to purchasers. The taxes collected during each calendar month shall be reported and paid by each seller to the city's director of finance by the fifteenth day of the second calendar month immediately thereafter, together with the name and address of any purchaser who has refused or failed to pay the tax.

(b) Every seller shall keep complete records showing all purchases of local telephone service in the city, which records shall show the price charged against each purchaser with respect to each purchase, the date thereof, the date of payment thereof and the amount of tax imposed by this article, and such records shall be kept open for inspection by the director of finance or other authorized agent of the city.

Sec. 3-2-369 Penalties and interest.

(a) If a seller required to collect taxes, or a purchaser required to pay taxes, pursuant to this section fails or refuses to remit, pay or report the taxes collected or due within the time and in the amount specified by this section, there shall be added to such delinquent remittance or tax a penalty of ten percent of the remittance or tax due.

(b) In addition to all penalties, interest at the rate of ten percent per annum shall be charged on all taxes and penalties not remitted by a seller or paid by a purchaser when due. Interest shall begin to accrue on the first day following the day on which remittance of taxes was due to the director of finance or on

which the payment of taxes was due to the seller.

Sec. 3-2-370 Violation of article.

Any purchaser or seller violating the provisions of this article, and any officer, agent or employee of any seller violating the provisions of this article, shall be deemed guilty of a class 4 misdemeanor. Each failure, refusal, neglect or violation and each day's continuance thereof shall constitute a separate offense. A conviction for violation of this article shall not relieve any person from the payment, collection and remittance of the tax as provided in this article.

Sec. 3-2-371. Compensation to seller.

The seller shall be compensated for accounting for and remitting to the city the tax imposed by this article by three (3) percent of the amount of tax due and paid to the city and shall be taken as a deduction from the payment of the tax otherwise to be made to the city.

Section 2. That this ordinance shall be deemed to be enacted on the date of its final passage, but shall not be effective until 60 days subsequent to the provision of written notice by certified mail from the city clerk to the registered agents of the seller telephone companies and other persons required to collect the taxes imposed by the ordinance.

PATRICIA S. TICER
Mayor

Final Passage: May 11, 1992