

ORDINANCE NO. 4624

AN ORDINANCE to amend Sections 3-2-61 (DEFINITIONS), 3-2-62 (TAX RATE AND LEVY), and 3-2-69 (DUTIES OF DIRECTOR) and repeal Sections 3-2-63 (APPLICATION FOR CLASSIFICATION AS COMMERCIAL OR INDUSTRIAL USER), 3-2-67 (APPLICABILITY TO TELEPHONE SERVICE), and 3-2-71 (CELLULAR TELEPHONE TAX) of Article F (TAX ON PERSONS PURCHASING TELEPHONE AND WATER SERVICES) of Chapter 2 (TAXATION) of Title 3 (FINANCE, TAXATION AND PROCUREMENT); repeal Article U (ENHANCED EMERGENCY TELEPHONE SERVICE, E-911, TAX) of Chapter 2 (TAXATION) of Title 3 (FINANCE, TAXATION AND PROCUREMENT); and amend Section 9-1-84 (PUBLIC UTILITIES) of Article C (NONREGULATORY LICENSES), of Chapter 1 (BUSINESS LICENSES) of Title 9 (LICENSING AND REGULATION) of the Code of the City of Alexandria, Virginia, 1981, as amended.

THE CITY COUNCIL OF ALEXANDRIA HEREBY ORDAINS:

Section 1. That Section 3-2-61 of Article F of the Code of the City of Alexandria, Virginia, 1981, as amended, be, and the same hereby is, amended to read as follows:

Sec. 3-2-61 Definitions.

The following words, phrases and terms shall for the purposes of this article, have the following respective meanings, except where the context clearly indicates a different meaning:

(1) Commercial or industrial user. The owner or tenant of property used primarily for commercial or industrial purposes, but this term shall not include apartment houses or other multiple-family dwellings.

(2) Dwelling unit. One or more rooms designed or intended for occupancy by a single-family.

(3) Multiple-family dwelling. A building or a portion thereof containing two or more dwelling units, but not including hotels or motels.

(4) Purchaser. Every person who purchases a utility service.

(5) Residential user. The owner or tenant of property used primarily for residential purposes, and this term shall include, but not by way of limitation, apartment houses and other multiple-family dwellings.

(6) Seller. Every person, whether or not a public service corporation or a municipality, who sells or furnishes a utility service.

(7) Used primarily. This term shall relate to the larger portion of the use for which the utility service is furnished and, for the purposes of this article, in the determination of the primary use for which a utility service is furnished, the primary or larger portion of that use shall be determined by the relative load for each use or the relative time of operation by each.

(8) Utility service. This term shall include water service furnished in the city.

Section 2. That Section 3-2-62 of the City Code of the City of Alexandria, Virginia, 1981, as amended, be, and the same hereby is, amended to read as follows:

Sec. 3-2-62 Tax rate and levy.

There is hereby imposed and levied by the city, upon every purchaser of a utility service, a tax for general purposes in the following amounts: 15 percent for water service. The above mentioned tax rate shall be computed as a percent of the charge (exclusive of any federal or state tax thereon) made by the seller against the purchaser with respect to the 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 \$150, there shall be no tax computed on so much of the bill as shall exceed \$150. Bills shall be considered monthly bills, for the purpose of this article, if submitted 12 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 \$300 where the 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 \$450 where the billing is made quarterly.

Section 3. That Section 3-2-63 of the Code of the City of Alexandria, Virginia, 1981, as amended, be, and the same hereby is, repealed, and such section number is hereafter reserved.

Section 4. That Section 3-2-67 of the Code of the City of Alexandria, Virginia, 1981, as amended, be, and the same hereby is, repealed, and such section number is hereafter reserved.

Section 5. That Section 3-2-69 of the Code of the City of Alexandria, Virginia, 1981, as amended, be, and the same hereby is, amended to read as follows:

Sec. 3-2-69 Duty of director.

The director shall be charged with the power and duty of collecting the tax imposed and levied under this article.

Section 6. That Section 3-2-71 of the Code of the City of Alexandria, Virginia, 1981, as amended, be, and the same hereby is, repealed, and such section number is hereafter reserved.

Section 7. That Article U of the Code of the City of Alexandria, Virginia, 1981, as amended, be, and the same is hereby, repealed in its entirety.

Section 8. That Section 9-1-84 of the Code of the City of Alexandria, Virginia, 1981, as amended, be, and the same hereby is, amended to read as follows:

Sec. 9-1-84 Public utilities.

(a) All motor vehicle carriers operating on or through the streets of the city shall pay for the privilege of using the streets, roads and routes, including bridges, an annual license tax as follows: one-fifth cent per mile for each mile operated within the city by any vehicle weighing 5,000 pounds or less, two-fifths cent per mile for each mile so operated by any vehicle weighing more than 5,000 pounds and less than 15,000 pounds; and three-fifths cents per mile for each mile so operated by any vehicle weighing more than 15,000 pounds.

(b) All telephone companies, for the privilege of doing business in the city, shall pay an annual license tax equal to \$0.50 per \$100 of the gross receipts for the rentals, subscriptions and stations, excluding however, business done between the city and points without the state and messages sent by the federal government of this state and their officers and agents.

(c) All persons engaged in the business of sending telegrams from the city to any point within the state shall pay for the privilege an annual license tax equal to \$0.50 per \$100 of the gross receipts received from such telegrams and telegraphic communications of any kind.

(d) All persons furnishing water for domestic and commercial consumption shall pay for the privilege an annual license tax of one-half of one percent of the gross receipts from any one or more of such businesses.

Section 9. That this ordinance shall become effective upon the date and at the time of its final passage.

WILLIAM D. EUILLE
Mayor

Final Passage: September 12, 2009