

ORDINANCE NO. 3327

AN ORDINANCE PROVIDING FOR A TAX UPON THE PRIVILEGE OF ENGAGING IN A GENERAL TELEPHONE AND TELEGRAPH BUSINESS WITHIN THE CITY OF ALBANY AND PROVIDING FOR PENALTIES, AND DECLARING AN EMERGENCY.

THE PEOPLE OF THE CITY OF ALBANY DO ORDAIN AS FOLLOWS:

Section 1: DEFINITIONS

In construing the provisions of this ordinance, the following definitions shall be applied, unless otherwise stated:

Person shall mean any company, corporation, association, partnership or individual.

Taxpayer shall mean any person subject to payment of the tax herein provided.

Telephone and telegraph business shall mean the business of selling at wholesale, or retail, of services for conducting telephone and telegraph communications.

Gross local service revenues shall be that definition of gross local service revenue as defined on August 1, 1967 in the Uniform System of Accounts adopted by the Federal Communications System. Such gross receipts shall not include uncollectibles or revenue paid directly by the United States of America or its agencies.

Section 2: AMOUNT OF TAX

There is hereby imposed a quarterly occupational tax upon the general telephone and telegraph business for the privilege of engaging in such business within the City of Albany. Beginning on the first calendar month following the effective date of this ordinance such tax shall be paid. Tax should be paid quarterly equal to the sum of 3% of the gross local service revenues as defined on August 1, 1967 in the Uniform System of Accounts adopted by the Federal Communications Commission. Such gross receipts shall not include uncollectibles, or revenue paid directly by the United States of America or its agencies.

Section 3: PAYMENT

The tax shall be payable quarterly on or before the 15th day of the month following each three month period. The taxpayer, on or before the 15th day of each month following the three month period shall make a return setting forth the gross local service revenues of said business during the 3 months covering said report and transmit the same to the City Manager of the City of Albany.

Section 4: BOOKS OF ACCOUNT

Each taxpayer shall keep books of account which properly reflect the amount of gross local service receipts. Said books of account should be open to inspection of the City Manager for purpose of verifying the required amount of tax to be paid.

Section 5: FAILURE TO MAKE RETURN

If the taxpayer fails to make a return or the City Manager is dissatisfied as to the correctness of the return, the City Manager may fix a time and place for the investigation of the correctness of the return, and may, by subpoena require the taxpayer to produce for investigation such books of account as may be necessary to properly ascertain the amount of tax due. After ascertaining the proper amount of tax due, the City Manager shall notify the taxpayer of his findings. If additional tax is due and not paid within ten days of receipt of the notice, the City Manager shall notify the City Attorney to enforce collection of the same. It shall be unlawful for any person liable to tax hereunder to fail to make a return or pay the tax when due, or for any reason a person shall make false or fraudulent return or false or fraudulent statement or representation in or in connection with, any such return or to allow or abet another in any attempt to evade payment of tax or fail to appear and testify in response to subpoena issued pursuant hereto, or testify falsely upon any investigation of the correctness of a return, or in any manner to hinder or delay the city or any of its officers in carrying out provisions of this ordinance.

Section 6: CONSTITUTIONALITY

If any provisions or sections of this ordinance are held void or unconstitutional, all or other parts of provisions and sections of this ordinance not expressly so held to be void or unconstitutional shall continue in full force and effect.

Section 7: VIOLATIONS

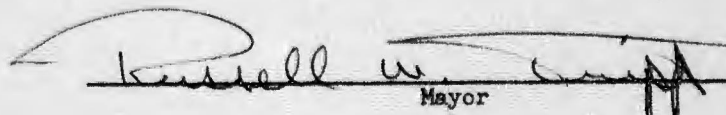
Any person violating the provisions of this ordinance upon conviction thereof in Municipal Court shall be punished by fine not to exceed \$500.00. Each day of continued violation shall be considered a separate offense and be subject to punishment as a separate offense.

Section 8: EMERGENCY CLAUSE

Whereas, the existing conditions are such that the peace, health and safety of the people of the City of Albany, Oregon are involved, therefore, an emergency is hereby declared to exist and this ordinance shall become effective upon its final passage and approval by the Mayor.

Passed by the Council: November 22, 1967

Approved by the Mayor: November 22, 1967



Mayor

Effective Date: November 22, 1967

ATTEST:



City Recorder