

*eff Nov-13-1979*

AN ORDINANCE OF THE CITY OF ROMNEY, A MUNICIPAL CORPORATION, IMPOSING AN EXCISE TAX ON CONSUMERS, USERS, OR PURCHASERS, OF SERVICES OR TANGIBLE PERSONAL PROPERTY, OF A PUBLIC UTILITY WITHIN THE CORPORATE LIMITS OF THE CITY OF ROMNEY

Be it ordained by the City of Romney, a municipal corporation:

SECTION 1, IMPOSITION OF TAX: An excise tax is imposed and levied on the consumer, user, or purchaser, within the corporate limits of the City of Romney, of public utility services and/or personal property from public utilities which are subject to the jurisdiction of the West Virginia Public Service Commission. Such tax shall be computed on the basis of an amount of 2% of the gross amount of each periodic statement rendered purchasers or consumers or users of such public utilities, and shall be included as a part of the monthly bill to the consumer, user or purchaser of services or property from such public utility. The consumer shall bear the burden of this tax, and the public utility shall collect the tax and account to the City of Romney on a regular basis, as is hereinafter set forth: Provided however, that sales of tangible personal property such as appliances or the like, as distinguished from the public service supplied, shall not be included in the gross amount subject to the measure of this tax.

SECTION 2, UNIFORMITY PROVISIONS: The tax hereby imposed by Section 1 of this Ordinance shall apply uniformly to all purchasers, consumers and/or users of public utility services and property within the corporate limits of the City of Romney, State of West Virginia.

SECTION 3, TERRITORIAL JURISDICTION: The tax imposed by Section 1 of this Ordinance shall apply only to services or property purchased, consumed, or used within the territorial boundaries, that is to say the corporate limits of the City of Romney, a municipal corporation. Specifically, this tax is not levied on long-distance telephone calls which are made from within the corporate limits to a point or location outside thereof. Furthermore, this tax shall not be levied upon charges for telephone services which are paid by the insertion of coins in the coin-operated telephones.

SECTION 4, METHOD OF COLLECTION: The tax provided for herein shall be collected by the public utilities furnishing the services and personal property herein mentioned, within the City of Romney, a municipal corporation, and shall be remitted to the City Recorder of the City of Romney, on a monthly basis, during each calendar year, and the remittance shall be made by the public utility to the City Recorder on or before the 15th day of each month, for the immediate preceding month. Monthly remittance need not be on a particular form, but the City of Romney hereby reserves the right to issue rules and regulations relative to administration of the tax hereby imposed in Section 1, which will facilitate administration of this tax. If the rules and regulations promulgated under this section would materially alter collection practices hereby imposed by this section, then it is understood that such rules and regulations shall have no force and effect until the public utility thereby affected, has had sixty (60) days notice thereof.

The City of Romney reserves the right under this section to inspect the list of consumers, users or purchasers of personal property or service of the said public utility which is used in determining the base of this tax. Funds received by virtue of this Ordinance shall be placed in the general treasury of the City of Romney.

SECTION 5, EFFECTIVE DATE OF THIS ORDINANCE: This Ordinance shall become effective sixty (60) days after the municipality has given affected public utilities sixty days written notice by certified mail.

SECTION 6, PUBLICATION: It is ordained that the City Recorder of the City of Romney, a municipal corporation, shall cause a notice to the property owners, citizens, residents and voters of the City of Romney, to be published once in the Hampshire Review on the 25th day of July, 1979, which will notify interested persons of the proposed adoption of this ordinance by vote of the City Council on August 6, 1979 at the City Offices, located at 260 School Street, in the City of Romney, at 7:00 p.m.

Witness the following signatures.

CITY OF ROMNEY, a municipal corporation

By: Raymond L. Michalek Sr.  
Its Mayor

By: Mabel E. Smith  
Its Recorder