

COUNCIL BILL NO. 2006-014

ORDINANCE NO. 2006-053

AN ORDINANCE amending section 30-290 Imposition and Amount of Tax 141 of Article III of Chapter 30 of the Joplin code of ordinances to set the revenue neutral rate for certain telecommunications taxes as calculated by the Missouri Department of Revenue and required by the "Municipal Telecommunication Business License Simplification Act"; at two and nine-tenths percent (2.9%); and containing an emergency clause.

WHEREAS, in 2005, the Missouri General Assembly enacted the "Municipal Telecommunications Business License Tax Simplification Act," Sections 92.074 through 92.095 of the Revised Statutes of Missouri, authorizing certain cities, including the City of Joplin, to impose its telephone gross receipts tax upon telecommunications companies offering telecommunications services, including telephone service; and,

WHEREAS, on March 27, 2006 the City Council, in special session, approved a temporary rate of five percent (5%) while awaiting the revenue-neutral rate from the Missouri Department of Revenue; and,

WHEREAS, the City has received the rate of 2.9% and wishes to amend the previous rate to reflect the most current information.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF JOPLIN, MISSOURI, as follows:

Section 1. That Section 30-290. Imposition and Amount of Tax., of the Joplin code of ordinances be amended to read as follows:

‘Sec. 30-290. Imposition and Amount of Tax.

There is hereby imposed on all telecommunications companies engaged in the business of selling telecommunications services at retail within the corporate limits of the City of Joplin a "Telecommunications Business License Tax" upon the gross receipts derived from such business in an amount equal to 2.9% of such gross receipts to be paid to the City as a license or occupation tax.

To the extent required by law, the Finance Director of the City is hereby authorized and directed to promulgate and publish the revenue neutral rates to be applied in the City of Joplin for bills to be rendered on or after July 1, 2006 based on the rate information supplied by the Director of Revenue of the State of Missouri.

Effective July 1, 2006, to the extent required by law, notwithstanding the provisions of any municipal business license tax (as defined by Section 92.077 RSMo.) ordinance, this tax is based solely on those gross receipts of telecommunications companies for the retail sale of

telecommunications services which are subject to taxation under sections 144.010 and 144.020, RSMo.

To the extent required or permitted by law, for bills rendered on and after July 1, 2006, the tax rate shall be 2.9% which is the revenue neutral rate as promulgated by the State of Missouri.

To the extent required by law, for bills rendered on and after July 1, 2007 the tax rate shall be adjusted as promulgated and published by the Director of the Department of Revenue for the State of Missouri pursuant to section 92.086 RSMo. The City shall notify the Director of the Department of Revenue in writing within thirty (30) days of any change in the tax rate to the extent required by section 92.086, RSMo.'

Section 2. That in the event that the Municipal Telecommunication Business License Tax Simplification Act shall be repealed in total or in substantial part or declared unconstitutional, invalid or otherwise null and void in total or in substantial part, then this ordinance shall become null and void.

Section 3 That this Ordinance, fixing a tax rate or assessment of the City, is an emergency within the meaning of Section 2.12 (5) of THE HOME RULE CHARTER OF THE CITY OF JOPLIN, MISSOURI, and shall be in full force and effect immediately from and after its passage.

Section 4. The City Clerk is hereby directed to promulgate and publish the new telecommunications business license tax rate in accordance with the requirements of the "Municipal Telecommunications Business License Tax Simplification Act," and other applicable laws.

PASSED BY THE COUNCIL OF THE CITY OF JOPLIN, MISSOURI, this 17th day of April, 2006, by a 8-0-1 vote.

Jon Tupper, Mayor

ATTEST:
Barbara L. Hogelin, City Clerk

APPROVED AS TO FORM:

Brian W. Head, City Attorney