

**ORDINANCE NO. 482**

**AN ORDINANCE OF THE VILLAGE OF ANSLEY, NEBRASKA, CREATING ARTICLE 114 OF THE ANSLEY MUNICIPAL CODE WHICH CREATES AND ESTABLISHES THE METHOD FOR CALCULATING THE OCCUPATION TAX FOR TELEPHONE COMPANIES INCLUDING TELECOMMUNICATIONS COMPANIES AND CREATING THE ENFORCEMENT AND REPORTING PROVISIONS FOR TELEPHONE COMPANIES AND TELECOMMUNICATION COMPANIES; PROVIDING AN EFFECTIVE DATE; AND REPEALING EXISTING PROVISIONS OF THE VILLAGE CODE NOT CONSISTENT HEREWITH.**

**BE IT ORDAINED BY THE CHAIRPERSON AND BOARD OF TRUSTEES OF THE VILLAGE OF ANSLEY, NEBRASKA:**

**SECTION 1. The Village of Ansley has adopted the Village of Ansley Municipal Code which provides for the assessment of an occupation tax on the telephone companies doing business within the Village of Ansley, Nebraska.**

**SECTION 2. Article 114, Sections 114-101 to 14-112, of the Village of Ansley Municipal Code shall be created as follows:**

**TELEPHONE COMPANIES AND  
TELECOMMUNICATION COMPANIES  
OCCUPATION TAX**

**114-101. REVENUE MEASURE.**

**The provisions of this Section are enacted solely as a revenue measure of the Village.**

**114-102. OCCUPATION TAX; REQUIREMENT TO PAY.**

**An occupation tax is hereby levied and imposed on every person or business entity who engages in the business of providing local exchange telephone service, intrastate message toll telephone service and mobile telecommunications services for revenue in the Village of Ansley, Nebraska. All telephone companies doing business in the Village are required to pay an occupation tax in an amount equal to 4.5% (4 and ½%) of the gross receipts charges collected for local exchange telephone service from subscribers within the Village.**

**All telecommunications companies shall pay 4.5% (4 and ½%) of the gross receipts, from mobile telecommunication services as defined in this Section, received from furnishing mobile telecommunication service that originates or terminates in this state to a customer with a place of primary residence or place of**

**business within the corporate limits of the Village of Ansley, Nebraska.**

**114-103. MOBILE TELECOMMUNICATIONS SERVICES, DEFINED.**

**As used in this Section, mobile telecommunications services shall mean a wireless communication service carried on between mobile stations or receivers and land stations, and by mobile stations communicating among themselves, and includes: (i) Both one-way and two-way wireless communications services; (ii) a mobile service which provides a regularly interacting group of base, mobile, portable and associated control and relay stations, whether on an individual, cooperative, or multiple basis for private one-way or two-way land mobile radio communications by eligible users over designated areas of operation; and (iii) any personal communications service.**

**114-104. OCCUPATION TAX; QUARTERLY PAYMENTS.**

**Payment of the tax levied herein shall be made four times annually, using the calendar quarter as a basis for computing the amount due. Each quarterly payment shall be due within 45 days after the end of each calendar quarter.**

**114-105. OCCUPATION TAX, PAID TO TREASURER.**

**The occupation tax levied herein shall be paid to the Village Treasurer as prescribed and said Treasurer shall furnish a proper receipt upon payment. The amount of payment shall be recorded, and credited by the Treasurer to the Village General Fund.**

**114-106. LATE PAYMENTS INTEREST PENALTY.**

**Payments of the occupation tax as provided herein which are made after the due date As prescribed in 114-104 shall be subject to a penalty of 1% of the amount due for each month or fraction of a month past due; this amount shall be paid in addition to the tax which is due. In the event any person or business entity doing business under the provisions of this Article shall refuse, fail or neglect to furnish or file the required statement at the time or times specified in addition to the interest charge, a penalty of five (5) percent shall be added thereto.**

**114-107. STATEMENT OF GROSS RECEIPT UPON PAYMENT**

**Payment of the occupation tax shall be accompanied by a statement of gross receipts subject to the tax; such statement shall be certified by an authorized representative of the paying company.**

**114-108. ADJUSTMENT OF OCCUPATION TAX.**

**Each succeeding payment of the occupation tax levied pursuant to this Article may include any adjustment which is shown on the report provided for by**

**114-107; such adjustments may include uncollectible amounts or other amounts which cause an increase or decrease in the amount of tax paid in any previous quarter.**

**114-109. INSPECTION OF RECORDS.**

**The Village of Ansley shall have the right at any and all times, during regular business hours, to inspect, through its officers, agents, or representatives, the books and records of any telephone company, or telecommunication company for the purpose of verifying any report submitted pursuant to the requirements of 114-107.**

**114-110. NONCOMPLIANCE; PENALTY.**

**In case any telephone company shall refuse, fail or neglect to furnish or file any Report required by 114-107 at the time required for such filing, or shall fail or refuse to permit the Village to inspect the books and records of such company for the purpose of verifying such report, then the occupation tax for the preceding quarter shall be the sum of \$5,000.00 and such amount shall be paid within 45 days following the end of the calendar quarter as required by 114-104 and such amount shall draw interest and be subject to penalties as provided by 114-106.**

**114-111. VILLAGE REMEDY IN COURT OF COMPETENT JURISDICTION.**

**In case any telephone company shall fail to make payment of the occupation tax provided for by this Article at the time specified for such payment, the Village shall have the right to sue any such company in any court of competent jurisdiction for the amount of such occupation tax due and payable under the terms and provisions of this Article and may recover judgment against any such company for such amount so due, together with interest and penalties, and may have execution thereon.**

**114-112. DISPOSITION OF RECEIPTS.**

**The occupation taxes paid under the provisions of the Article shall be credited to the General Fund of the Village.**

**The calculation of the amount of occupation tax due under Section 114-102 of this ordinance shall commence October 1, 2011.**

**That any other ordinance or Section passed and approved prior to the passage, approval and publication or posting of this ordinance and in conflict with the provisions herein is herewith repealed. This ordinance shall take effect and be in full force from and after its passage, approval and publication or posting as required by law.**

**Passed and approved this 8<sup>th</sup> day of August, 2011.**

**ATTEST:**

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**Lisa Fecht, Chairperson**

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**Lanette C. Doane, Clerk**