

Chapter 6.80

TELEPHONE UTILITY TAX

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6.80.005 Definitions.

As used in this chapter:

“Basic local exchange service” means “basic local exchange service” or “basic service” authorized, by a certificate of public convenience and necessity, or otherwise, under Title 40, Article 15, Colorado Revised Statutes, as amended or recodified from time to time

“Base line count” means the total number of lines for which the incumbent provider provides basic local exchange service within the city on May 28, 1997.

“Incumbent basic local exchange service provider” or “incumbent provider” means the company or entity providing basic local exchange service in the city as of April 12, 1996.

“Inhabitant” means any individual, corporation, partnership, joint venture, company, firm, association, proprietorship or other entity residing or having a place of business within the city.

“Line” means a separate telephone number or telephone circuit identification number provided to a customer at retail, except that, to the extent a provider provides basic local exchange service through trunks, a line means a network access register, or its functional equivalent, provided to a customer at retail.

“New basic local exchange service provider” or “new provider” means any company or entity other than the incumbent provider who enters the business of providing basic local exchange service.

“New provider’s initial line count” means the number of lines for which a new provider provides basic local exchange service within the city thirty days after that new provider’s effective date, under Section 6.80.020.

“Provider” means a company or entity providing basic local exchange service, through use of its own facilities, through resale, or through any combination of the two. (Ord. 0-97-36 § 2 (part))

6.80.010 Tax levied—Amount.

A. There is levied on and against each provider operating within the city of Longmont, also called the “city,” a tax on the occupation and business of providing basic local exchange service at retail to inhabitants of the city.

B. The annual amount and payment rates of tax levied shall be as follows:

1. Each provider shall pay a tax of up to two hundred sixty-three thousand, nine hundred fifty-two dollars, in twelve equal monthly installments, on the last business day of each calendar month.

2. The tax shall be determined by dividing two hundred sixty-three thousand, nine hundred fifty-two dollars by the base line count, determined under this chapter, and multiplying the result by the number of lines the provider provides within the city. Expressed as a formula, the calculation shall be as follows:

$$(\$263,952.00 \div \text{base line count}) \times \text{Provider Lines} = \text{Provider Tax}$$

3. The tax levied against each provider shall be calculated each August, shall be effective on the following January 1st, and shall be payable in twelve equal monthly installments, each installment being due on the last business day of each calendar month.

4. Each new provider that first becomes subject to this chapter during any calendar day shall calculate its tax, for that calendar year, as stated in subsection (A)(2) of this section, using, as the number of provider lines, the number in the new provider’s initial line count under Section 6.80.030. Each such new provider shall prorate the tax from and including the month of the effective date, under Section 6.80.020, through the end of that calendar year. Each such new provider that first becomes subject to this chapter within the first ten months of a tax year shall pay that prorated tax in equal monthly installments, beginning the month of its statement of new provider’s initial line count under Section 6.80.030 of lines, and ending December 31st of that tax year. Each such new provider that first becomes subject to this chapter during the last two months of the tax year shall pay its total prorated tax within sixty days of the effective date. For each such new provider, the tax for the following year shall be computed as stated in subsection (A)(2) of this section, using, as the

number of provider lines, the number in either the new provider's initial line count, or its June 30th statement of liens for the preceding year (if any), under Section 6.80.030, whichever statement comes later. (Ord. 0-97-36 § 2 (part): Ord. 0-85-83 § 1: 0-82-67 § 1: Ord. 0-81-84 § 1: Ord. 0-80-92 § 1: Ord. 0-79-86 § 1: prior code § 2-11-1)

6.80.020 Effective date—Schedule of payment.

For each provider, the tax levied by this chapter shall commence on January 1, 1986, or on the date the provider first provides basic local exchange service within the city, whichever is later. Except as this chapter may otherwise provide, the tax shall be due and payable in twelve equal monthly installments, with the first such installment due thirty days after the effective date. (Ord. 0-97-36 § 2 (part): Ord. 0-85-83 § 2: Ord. 0-82-67 § 2: Ord. 0-81-84 § 2: Ord. 0-80-92 § 2: Ord. 0-79-86 § 2)

6.80.030 Initial and annual statements of company lines.

The incumbent provider shall, on May 28, 1997, determine the total number of lines for which it then provides basic local exchange service within the city (the base line count), and shall, by June 6, 1997, file with the finance director, a statement showing its determined total number of lines. On June 30th of each calendar year, each provider then subject to this chapter shall determine the total number of lines for which it then provides basic local exchange service within the city. By July 30th of the same calendar year, each such provider shall file with the finance director, a statement showing its determined total number of lines. In addition, a new provider that first becomes subject to this chapter during any calendar year shall, thirty days after that new provider's effective date under Section 6.80.020, determine the number of lines for which it provides basic local exchange service within the city (new provider's initial line count), and shall file its statement of that number within sixty days after the effective date. All statements shall be in such form as the finance director, may require, including oaths, verifications, or acknowledgments. (Ord. 0-97-36 § 2 (part): prior code § 2-11-3)

6.80.040 Failure to pay—Penalty—City action to collect.

If any provider subject to this chapter fails to pay the taxes as provided in Section 6.80.010, the full amount thereof shall be due and collected from such company, and the same, together with an addition of ten percent of the amount of taxes due, is a debt due and owing from such provider to the city. The city attorney, upon direction of the city council, shall commence and prosecute to final judgment and determination, in any court of competent

jurisdiction, an action at law to collect the debt. (Ord. 0-97-36 § 2 (part): Ord. 0-94-61 § 9 (part): prior code § 2-11-4)

6.80.050 Inspection of records.

To enforce this chapter, the city, and its officers, agents or representatives shall have the right, at all reasonable hours and times, to examine and copy the books and records of every provider subject to this chapter. They shall use these books and records and copies only to enforce this chapter. Except under a court order, or in connection with enforcing this chapter, they shall not divulge these books, records or copies to any other person. (Ord. 0-97-36 § 2 (part): prior code § 2-11-6)

6.80.060 Tax not on interstate commerce—Not a franchise.

The tax provided in this chapter is upon occupations and businesses in the performance of local functions and is not a tax upon those functions relating to interstate commerce. None of the terms of this chapter mean that the city grants any provider a franchise. (Ord. 0-97-36 § 2 (part): prior code § 2-11-7)

6.80.070 Tax in lieu of certain other consideration.

The tax levied in this chapter is in lieu of all other occupation taxes on any provider subject to this chapter. It is in addition to any otherwise applicable ad valorem taxes and any other taxes and fees. It is in lieu of any free service furnished the city by any provider. (Ord. 0-97036 § 2 (part): prior code § 2-11-8)

6.80.080 Violation of Section 6.80.030—Penalty.

Upon conviction, the municipal court shall punish any officer, agent or manager of a provider subject to this chapter who fails, neglects or refuses to make or file the annual statement of accounts provided in Section 6.80.030, by a fine between twenty-five dollars and five hundred dollars. Each day after the statement becomes delinquent during which the officer, agent or manager so fails, neglects or refuses to make and file such statement is a separate and distinct offense. (Ord. 0-97-36 § 2 (part): Ord. 0-94-61 § 9 (part): prior code § 2-11-5)

6.80.090 Offenses and liabilities to continue.

All offenses committed and all tax liabilities incurred before amendment of this chapter, under prior versions of the telephone utility tax, shall be and remain unconditionally due and payable, shall constitute a debt to the city, and shall be treated as though all prior applicable ordinances and amendments thereto were in full force and effect. (Ord. 0-97-36 § 2 (part))

Chapter 6.82

EMERGENCY TELEPHONE SERVICE CHARGE

Sections:

6.82.010	Imposed—Amount.
6.82.020	Collection.

6.82.010 Imposed—Amount.

There is imposed, pursuant to Colorado Revised Statutes, Section 29-11-101, et seq., upon all telephone exchange access facilities within the city of Longmont an emergency telephone charge in the amount not to exceed two percent of the tariff rates as approved by the Public Utilities Commission or fifty cents, whichever is less, the proceeds from which shall be collected and administered according to the terms of the Intergovernmental Agreement and the Act as amended. The council further authorizes the authority board to set such lesser charges as the authority board may from time to time determine are appropriate in the course of the authority board's exercise of its functions under the Intergovernmental Agreement. (Ord. 0-89-37 § 1)

6.82.020 Collection.

Telephone service suppliers providing telephone service in the city of Longmont are authorized to collect the emergency telephone charge imposed by this chapter in accordance with Colorado Revised Statutes, 29-11-101, et seq. (Ord. 0-87-45 § 3)