

**VILLAGE OF OAKS
CLAY COUNTY, MISSOURI**

BOARD OF TRUSTEES

Peter Nielsen, Chair
Terry Vaughan
Ryan Hicks
Ronda Jones
JoLynne Walz Martinez



VILLAGE CLERK

Susan Nielsen
821 NE Doris
Village of Oaks, MO
64118
(816)454-0089

ORDINANCE 2012-01

TELECOMMUNICATIONS SERVICES

AN ORDINANCE TO COMPLY WITH STATE LEGISLATION REGARDING MUNICIPAL TELECOMMUNICATIONS TAXES

WHEREAS, the Village of Oaks collects business license gross receipts taxes for telecommunications services; and

WHEREAS, pursuant to Sections 92.074 to 92.095 RSMo, municipalities must comply with the Municipal Telecommunications Business License Tax Simplification Act; and

WHEREAS, the Village of Oaks desires to comply with any mandatory provisions of the Act; and

WHEREAS, sellers of Telecommunications devices and services require a copy of the municipality ordinance for the collection of business license gross receipts; and

WHEREAS, the residents of the Village of Oaks passed a proposition for the Village of Oaks to license, tax and regulate all entities engaged in the business of providing or furnishing telephone, telecommunications, data transmissions or similar services, whether through wire or wireless transmissions;

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE VILLAGE OF OAKS, MISSOURI, AS FOLLOWS:

THAT the term “**gross receipts**” shall be construed to mean all receipts from the retail sale of telecommunications service taxable under Section 144.020 RSMo, and from any retail customer now or hereafter exempt from state sales tax; and

FURTHER THAT the terms “**telephone service**”, “**telecommunications service**”, “**telecommunications**”, “**local exchange service**”, “**local exchange telephone transmission service**”, “**exchange telephone service**”, and similar terms shall be construed to mean telecommunications service as defined in Section 92.077 RSMo, which as of the date of adoption hereof provides that “**telecommunications service**” has the same meaning as such term is defined in Section 144.010 RSMo, which in turn as of the date of adoption hereof provides that “**telecommunications service**” means the transmission of information by wire, radio, optical cable, coaxial cable, electronic impulses, or other similar means, further provides that as used in this definition, “**information**” means knowledge or intelligence represented by any form of writing, signs, signals, pictures, sounds, or any other symbols, and further provides that “**telecommunications service**” does not include the following if such services are separately stated on the customer’s bill or on records of the seller maintained in the ordinary course of business:

- (a) Access to the Internet, access to interactive computer services or electronic publishing services, except the amount paid for the telecommunications service used to provide such access;
- (b) Answering services and one-way paging services;
- (c) Private mobile radio services which are not two-way commercial mobile radio services such as wireless telephone, personal communications services or enhanced specialized mobile radio services as defined pursuant to federal law; or

(d) Cable or satellite television or music services.

FURTHER THAT the phrase “**to the extent required by law**” shall mean that the action is required or permitted by State law in order for the Village to continue to receive municipal telecommunications tax revenues under this Article.

FURTHER THAT every person now or hereafter engaged in the business of selling telecommunications service, for compensation for any purpose in the Village shall pay to the Village, as a license or occupation tax, five percent (5%) of the gross receipts from such business in the Village.

FURTHER THAT the Director of the Department of Revenue for the State of Missouri shall collect, administer, and distribute telecommunications business license tax revenues in accordance with the provisions of Sections 92.074 to 92.095 RSMo. and returns filed by telecommunications companies with the Director and tax payments made by such companies to the Director pursuant to such statutes.

FURTHER THAT any audit of a telecommunications company for purposes of sections 92.074 to 92.095 shall be conducted pursuant to such statutes and any rules promulgated thereunder.

FURTHER THAT any violation to the extent required by law, unless specifically stated otherwise in Sections 92.074 to 92.095 RSMo., taxpayer remedies, enforcement mechanisms, tax refunds, tax protests, assessments, and all other procedures regarding the tax imposed by this article shall be the same as those provided in Chapter 144 RSMo.

FURTHER THAT construction to the extent required by law, in all respects this article shall be interpreted, construed and applied consistent with the requirements of Sections 92.074 to 92.095 RSMo.

PASSED AND ADOPTED by the Board of Village of Oaks, Missouri, the 16th day of July, 2012. This Ordinance shall be in full force and effect from this day forward.

Peter A. Nielsen, Chairman Board of Trustees

ATTEST:

Susan P. Nielsen, Village Clerk