

## Chapter 630

### ELECTRIC GROSS RECEIPTS LICENSE AND OCCUPATION TAX

**Section 630.010. Tax Imposed.** [Ord. No. 141 §1, 7-12-1982]

Every light and power company, their successors and assigns, generating, manufacturing, selling, distributing, transmitting, supplying and furnishing electricity, electric power, electric energy, and electric service in the of Diamond, Missouri, shall, for the privilege of doing business and engaging in said occupation therein, pay to the City of Diamond a license and occupation tax.

**Section 630.020. Light and Power Company Defined.** [Ord. No. 141 §2, 7-12-1982]

The term "*light and power company*", when used in this Chapter, includes every corporation, company, association, firm and individual which is an "electrical corporation" owning and operating an "electric plant" as a "public utility" within the meaning of and as defined in the Missouri Public Service Commission law (Chapters 386 and 393, Revised Statutes of Missouri).

**Section 630.030. License Tax Amount.** [Ord. No. 145 §1, 5-13-1985; Ord. No. 161 §1, 1-12-1987]

The license and occupation tax herein provided shall be a sum equal to five percent (5%) of the gross receipts derived from the transaction of licensee's business within the City of Diamond, Missouri.

**Section 630.040. Gross Receipts Defined.** [Ord. No. 145 §2, 5-13-1985]

A. The term "*gross receipts*", when used in this Chapter, shall mean:

1. Except as otherwise provided herein, all monies collected and received by licensee from the manufacture, distribution and sale of electric power and energy to all of licensee's customers within the present and future boundaries of the City of Diamond served under rate schedules as now or hereafter approved by the Missouri Public Service Commission for residential, commercial and industrial service having a reserve capacity of forty (40) kilowatts or less, before any deductions are made therefrom by the licensee for any expenses, costs or charges of any kind.
2. All monies collected and received by licensee from the sale or lease of goods and products to all of licensee's customers within the present and future boundaries of the City of Diamond, before any deductions are made therefrom by the licensee for any expenses, costs or charges of any kind.

B. *"Gross receipts"* shall not include:

1. Late charges and interest collected and received by licensee.
2. All monies collected and received by licensee from the following customers of licensee: schools, churches, and church schools.

**Section 630.050. Basis of Monthly Tax.** [Ord. No. 141 §4, 7-12-1982; Ord. No. 145 §3, 5-13-1985]

The licensee shall pay the tax herein provided monthly, said tax to be computed upon the basis of gross receipts collected by licensee which are subject to said tax from the first (1st) day through the last day of each month during which licensee is doing business and engaged in said occupation, beginning on July 12, 1982.

**Section 630.060. Statement—Tax Payment.** [Ord. No. 141 §5, 7-12-1982; Ord. No. 145 §3, 5-13-1985]

The exact date after the end of each month on which licensee shall pay the tax herein provided, the form and contents of reports filed by licensee with the City of Diamond showing the gross receipts which are subject to said tax, the date on which said reports are due, and the procedure for adjustments of tax payments due to bad debts and uncollected statements for the sale of electric energy shall be as mutually agreed upon by the City of Diamond and the licensee.

**Section 630.070. Tax in Addition To Other Required Taxes or Fees.** [Ord. No. 141 §6, 7-12-1982; Ord. No. 145 §3, 5-13-1985]

The license and occupation tax herein provided shall be in addition to all other taxes, payments or fees now or hereafter required by law or ordinance.

**Section 630.080. Maintenance of Imposed Gross Receipts Tax.** [Ord. No. 161 §1, 1-12-1987]

In order to maintain its sources of revenue at its historical level, the City of Diamond hereby determines to maintain the five percent (5%) gross receipts tax against the gross receipts of The Kansas Power and Light Company.