

CHAPTER 3

SECTION 1

Telephone Utility Occupation Tax

Subsections:

- 3-1-1 Levy Of Tax.
- 3-1-2 Remittance Of Tax.
- 3-1-3 Delinquent Payments.
- 3-1-4 Penalty.

**3-1-1 LEVY OF TAX.**

(A) There is hereby levied on and against each telephone utility operating within the Town of Ridgway, Colorado, a tax on the occupation and business of maintaining a telephone exchange and lines connected therewith in the Town, and of supplying local exchange telephone service to the Town. The annual amount of such tax shall be equal to \$2.20 per telephone account for which local exchange telephone service is provided within the Town on January 1st of each year.

(B) The tax herein provided is upon occupations and businesses in the performance of local functions, and is not a tax upon those functions related to interstate commerce.

**3-1-2 REMITTANCE OF TAX.**

(A) The tax levied by this Section shall be due and payable on or before February 15th of each year.

(B) Each telephone company shall file with each annual tax remittance a statement showing the total telephone accounts for which local exchange telephone service was provided within the Town as of the first day of January.

**3-1-3 DELINQUENT PAYMENTS.**

(A) If any telephone utility company shall fail to pay the annual tax as provided in Subsection 3-1-2 above, a penalty of 10% of the amount of tax due shall be imposed upon such delinquent taxes, and interest shall accrue on all delinquent taxes computed from the date said taxes were due until paid or collected at a daily rate equivalent to the rate of 12% per annum. The Town may maintain an action to collect any delinquent amounts in accordance with law.

(B) The Town shall have the right, at all reasonable times, to examine and copy the books and records of any telephone company which is subject to the provisions of this Section.

**3-1-4 PENALTY.**

It shall be unlawful for any telephone utility company or any officer, agent or manager of such

company to fail, neglect or refuse to make payments of the tax levied herein or to violate any of the provisions of this Section; and upon conviction of a violation of any provision of this Section, such company or person may be punished by a fine of not more than \$300, or by a jail sentence of not more than 90 days, or by both said fine and imprisonment.