

Chapter 88 -- Gross Receipts and Franchise Taxes

88.010. License tax. Every person now or hereafter engaged in the business of supplying electricity, telephone service, gas, natural or manufactured, for compensation for any purpose in the City of Moscow Mills, shall pay to the City of Moscow Mills, Missouri, a license tax, a sum equal a percentage of the gross receipts from such business as hereinafter provided:

Cuivre River Electric Cooperative		4%
CenCom		3%
Union Electric	Electric	3.65%
	Gas	4%

88.015. No Automatic Adjustments

Pursuant to Section 393.275, RSMo., and any and all other applicable authority, the City shall maintain the tax rate of its business license taxes on the gross receipts of electric utilities without reduction notwithstanding any periodic fluctuations in the tariffs of such utility corporations or any notice thereof including, but not limited to, notice sent under Section 393.275, RSMo.

88.020. Definition. The word "person" where used in this Chapter shall include any individual, firm, partnership, joint adventure, association, cooperative, corporation, estate, business trust, trustee, receiver, syndicate, or any other group or combination acting as a unit in the plural as well as in the singular number.

88.030. Statement of gross receipts to be filed. It is hereby made the duty of every person engaged in any of the businesses as described in the foregoing section hereof to file with the clerk of the City of Moscow Mills on the 15th day of January, 1977, a sworn statement of the gross receipts of such person, from such business from the 1st day of November, 1976 to the 31st day of December, 1976, and to file thereafter on the 15th day of January, the 15th day of April, the 15th day of July, and the 15th day of October of each year, a sworn statement of the gross receipts from such business for the three calendar months preceding the filing of such statement, the clerk of the City of Moscow Mills or a duly authorized deputy or representative shall be and is hereby authorized to investigate the correctness and accuracy of the statement required and for that purpose shall have access at all reasonable times to the books, documents, papers and records of any person making such statement in order to ascertain the accuracy thereof.

88.040. Tax to be paid, when. Every person now or hereafter engaged in any of the businesses described in Section 88.020 hereof shall pay to the City of Moscow Mills, Missouri on the 15th day of January, the 15th day of April, the 15th day of July, the 15th day of October, on a quarterly basis, or other more frequent installments, of each year, an amount equal to five percent (5%) of said person's gross receipts from said business for the preceding three calendar months.

88.050. Tax to be in lieu of other occupational taxes. The tax herein

required to be paid shall be in lieu of any other occupation tax required by any person engaged in any of the businesses described in Section 88.010 hereof but nothing herein contained shall be construed to exempt any such person from the

payment to the City of Moscow Mills, Missouri of the tax which said town levies upon the real or personal property belonging to any such person, nor the tax required of merchants or manufacturers for the sale of anything other than electricity, gas, natural or manufactured, or telephone service, nor shall the tax herein required exempt any such person from the payment of any other tax which may be lawfully required other than an occupation tax on any of the businesses described in Section 88.010.

88.060. Tax credit. Any person engaged in any of the businesses described in Section 88.010 hereof which pays any tax arising out of or by virtue of a franchise granted to said business by the City of Moscow Mills, Missouri which tax is based upon the gross receipts of said business from sales in the City of Moscow Mills, Missouri shall receive a credit against the tax provided for in Section 88.040 hereof to the extent of said franchise tax.

88.070. Tax not to apply, when. The tax provided for in this Chapter shall have no application to businesses described in Section 88.010 hereof which are owned and operated by the City of Moscow Mills, Missouri. Nothing herein shall be construed to apply to revenue derived from interstate telephone calls.

88.080. Penalty. Any person engaged in any of the businesses described in Section 88.010 who shall violate any of the provisions of this Chapter, shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined not less than One Hundred Dollars (\$100.00). Each day's violation of this Chapter shall constitute a separate offense.

Adopted by Ordinance 6/14/93. Amended by: Ordinance #605, 9/12/11.