

ORDINANCE NO. 4885

AN ORDINANCE AMENDING ALBANY MUNICIPAL CODE 5.36, GAS UTILITY TAX.

THE PEOPLE OF THE CITY OF ALBANY DO ORDAIN AS FOLLOWS

Section 1. Albany Municipal Code 5.36.020, Amount, is hereby amended to read as follows:

5.36.020 Amount. ~~There is imposed a quarterly~~ The occupational tax upon the natural gas utilities system for the privilege of engaging in business within the city is hereby continued. ~~Beginning on the first calendar month following December 30, 1970, such tax shall be paid.~~ The tax shall be paid quarterly monthly equal to the sum of three percent of gross local service revenues as defined in Order Number 43946 of the Public Utility Commissioner of the state of Oregon, this order being entered on November 6, 1967.

Section 2. Albany Municipal Code 5.36.030, Payment, is hereby amended to read as follows:

5.36.030 Payment. The tax shall be payable ~~quarterly~~ monthly on or before the fifteenth day of the month for the preceding month. ~~following each three month period. A taxpayer, on or before the fifteenth day of each month following a three month period shall make a return~~ A report setting forth the gross local service revenues of the business less net uncollectibles during the preceding ~~three months covering the report and shall be transmitted it to the city recorder with the payment.~~

Section 3. Albany Municipal Code 5.36.040, Account Books, is hereby amended to read as follows:

5.36.040 Account books. Each taxpayer shall keep books of account which properly reflect the amount of gross local service receipts. The books of account shall be open to inspection by the city manager or his designee for the purpose of verifying the required amount of tax to be paid.

Section 4. Albany Municipal Code 5.36.090, Penalty for violation, is hereby amended to read as follows:

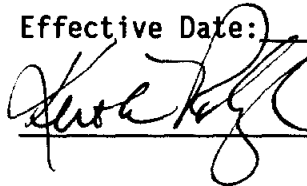
5.36.090 Penalty for violation. Any person violating the provisions of this chapter, upon conviction thereof in the municipal court, shall be punished in accordance with Albany Municipal Code Chapter 1.04. ~~by a fine not to exceed five hundred dollars.~~ Each day of continued violation shall be considered a separate offense and be subject to punishment as a separate offense.

Section 5. Effective Date. This ordinance shall become effective on the 1st day of January, 1990.


Passed by Council: November 8, 1989

Approved by Mayor: November 9, 1989

Effective Date: January 1, 1990

  
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Mayor

ATTEST:

  
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Deputy City Recorder