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TOWN OF MARBLE
ORDINANCE NO. 5
Series 1978

AN ORDINANCE CONCERNING REVENUE AND IMPOSING A BUSINESS AND OCCUPATION TAX ON TELEPHONE & ELECTRIC UTILITY COMPANIES OPERATING WITHIN THE TOWN OF MARBLE, COLORADO; PROVIDING FOR THE COLLECTION OF SAID TAXES AND FOR PENALTIES WITH RESPECT THERETO.

BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE TOWN OF MARBLE:

SECTION 1. LEVY OF TAX

There is hereby levied on and against each electric and telephone utility company operating within the Town of Marble, Colorado, (hereinafter called the Town) a tax on the occupations and businesses of maintaining telephone exchange service or electrical service and the lines connected to either therewith in the Town of Marble and of supplying local exchange telephone service or electrical service to the inhabitants of the Town. The annual amount of tax levied hereby shall be \$ 5.00 per electric meter and telephone account per year for any year or portion of a year during which the taxpayer provides telephone or electrical service within the corporate limits of the Town of Marble.

SECTION 2. EFFECTIVE DATE

The tax levied by this ordinance shall commence on 1 January 1979, and shall be due and payable in twelve (12) monthly installments with the first such installment due thirty (30) days after the effective date. Said tax may be paid quarterly and not be in violation of this section.

SECTION 3. FILING STATEMENT

within thirty (30) days after the effective date as provided in Section 2, each telephone and electric utility company subject to this ordinance shall file with the Town Clerk, in such form as the Clerk may require, a statement showing the total telephone accounts and electric meters for which local telephone or electric service was provided within the corporate limits of the Town on the effective date. Thereafter, such statement shall be filed within thirty (30) days after the end of the second quarter of the calendar year showing such accounts or meters on 30 June of each year.

SECTION 4. FAILURE TO PAY

If any telephone or electric utility company subject to the provisions of this ordinance shall fail to pay the taxes as herein provided, the full amount thereof shall be due and collected from such company, and the same together with an addition of ten (10) percent of the amount of taxes due shall be and hereby is declared to be a debt due and owing from such company to the Town. The Town Attorney of the Town, upon direction of the Board of Trustees shall commence and prosecute to final judgment and determination in any court of competent jurisdiction an action at law to collect the said debt in the name of the people of the State of Colorado.

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SECTION 5. PENALTY CLAUSE

If any officer, agent or manager of a telephone or electric utility company which is subject to the provisions of this ordinance shall fail, neglect, or refuse to make or file the annual statement of accounts or meters provided in Section 3, the said officer, agent, manager or person shall, on conviction thereof, be punished by a fine not less than twenty-five (\$25.00) nor more than three hundred (\$300.00); provided, that each day after said statement shall become delinquent during which said officer, agent, manager or person shall so fail, neglect, or refuse to make and file such statement shall be considered a separate and distinct offense.

SECTION 6. INSPECTION OF RECORDS

The Town, its officers, agents or representatives shall have the right at all reasonable hours and times to examine the books and records of the telephone or electric utility companies which are subject to the provisions of this ordinance and to make copies of the entries or contents thereof.


SECTION 7. LOCAL PURPOSE

The tax herein provided is upon occupations and businesses in the performance of local functions and is not a tax upon those functions relating to interstate commerce. It is expressly understood that none of the terms of this ordinance be construed to mean that any telephone or electric utility company is issued a franchise by the Town.

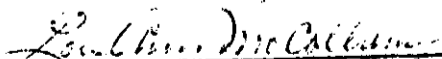
SECTION 8. TAX IN LIEU OF OTHER TAXES, ETC.

The tax herein provided shall be in lieu of all other occupation taxes, or taxes on the privilege of doing business within the Town, on any telephone or electric utility company subject to the provisions of this ordinance.

READ, PASSED, ADOPTED AND ORDERED PUBLISHED this 10th day of APRIL,
A. D., 19 75.


David H. Beams, Mayor

ATTEST:


Lois Ann McCollum, Town Clerk

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STATE OF COLORADO)
) ss.
COUNTY OF GUNNISON)

I, Lois Ann McCollum, Clerk of the Town of Marble, County of Gunnison, State of Colorado, hereby do certify that the above and foregoing is a true and correct copy of an ordinance introduced, read, passed, adopted and ordered published in the Roaring Fork Valley Journal, at a regular meeting of the Board of Trustees on the 10th day of November, 1978.

Lois Ann McCollum
Clerk

PUBLISHED IN THE
Roaring Fork Valley Journal
on 22 November 1978 .