

CHAPTER 502 LEVY AND COLLECTION OF TAXES

502.150 Gross Utility Tax--Definitions.--The following terms wherever used or referred to in Sections 502.150 to 502.157 shall have these respective meanings unless a different meaning clearly appears from the context:

(1) "Public utility" means every individual, firm, corporation, partnership, joint venture, business trust, receiver and any other person, group, combination or association of any of them who shall be engaged in the business of supplying or furnishing electricity, electrical power, electrical service, gas, gas service, water, water service, telegraph service or exchange telephone service in the unincorporated areas of St. Louis County.

(2) "Gross receipts" means the aggregate amount of all sales and charges of the commodities or services described in (1) made by a public utility in the unincorporated areas of St. Louis County during any period less discounts, credits, refunds, sales taxes and uncollectible accounts actually charged off during the period.

(3) "Director of Revenue" means the Director of Revenue of St. Louis County.

(O. No. 5214, 10-23-69)

502.151 Tax Imposed--Amount.--Every public utility shall pay to St. Louis County an annual license or occupational tax in the amount equal to five (5) percent of the gross receipts derived from such business.

(O. No. 5214, 10-23-69)

502.152 Return Form--When Filed.--Every public utility shall, on forms designed and furnished by the Director of Revenue, make and file a verified quarterly return with the Director of Revenue on or before the twentieth day following each calendar month and at that time shall pay the tax for the month covered by the return.

(O. No. 12108, 6-14-85)

502.153 Audit.--Should the Director of Revenue be not satisfied with the accuracy of a quarterly return, or any statement required in support thereof, he may require the officers and employees of the public utility concerned to submit themselves and its books and records to his examination. Should he ascertain that the gross revenue herein taxed on the public utility during the time specified is greater than the amount stated, such public utility, notwithstanding its return, shall pay the license tax on its gross revenues as ascertained by the Director of Revenue.

(O. No. 5214, 10-23-69)

502.154 Rules.--The Director of Revenue shall prescribe all incidental rules and regulations, for the enforcement of Sections 502.150 to 502.157.

(O. No. 5214, 10-23-69)

502.155 Failure To Pay.--In the event that any public utility fails to pay any tax or to discharge any liability in respect thereof, the County Counselor, at the request of the Director of Revenue, may file suit in the name of St. Louis County in any court of competent jurisdiction to enforce the payment of the tax and liability.

(O. No. 5214, 10-23-69)

502.156 Violations.--Any person, persons, firm, association or corporation violating any provisions of Sections 502.150 to 502.157, or any employee, assistant, agent, or any other person taking part in, joining or aiding in a violation of any provision of Sections 502.150 to 502.157 may be prosecuted as provided by law for the violations of ordinances of St. Louis County and upon conviction shall be punished by a fine not exceeding five hundred dollars (\$500.00) for any one (1) offense. Each day a violation continues shall constitute a separate offense.

(O. No. 5214, 10-23-69)

502.157 Use of Revenue.--The revenue received from the licenses levied in Sections 502.150--502.158 shall be used for police and law enforcement purposes in the unincorporated areas of the County.

(O. No. 22738, 4-25-06)