

AN ORDINANCE NO. 86-278-253

ADOPTED NOV 24 1986

To amend Section 28-153 of the Code of the City of Richmond, 1985, concerning exemption from the consumer's utility tax levied on the purchaser of electric, telephone, gas, and water services, to extend such exemption to volunteer rescue squads.

Patron - Mr. Gillespie

Approved as to form and legality
by City Attorney

1. THE CITY OF RICHMOND HEREBY ORDAINS:
2. § 1. That Section 28-153 of the Code of the City of
3. Richmond, 1985, be and is hereby amended as follows:
4. Sec. 28-153. Utilities; consumers; taxes.
5. (a) The United States, the state, [and] the
6. political subdivisions, boards, commissions and authorities
7. thereof, and volunteer rescue squads as encompassed in
8. section 58.1-3813 of the Code of Virginia are hereby exempt
9. from the payment of the tax imposed and levied by this
10. article with respect to the purchase of utility services
11. used by such governmental and public safety agencies.
12. (b) The tax hereby imposed and levied shall not
13. apply to the purchase of bottled water.
14. (c) The tax imposed and levied on purchases with
15. respect to local telephone service under the provisions of
16. this article shall apply to all charges made for local

1. telephone service, except local messages which are paid for
2. by inserting coins in coin-operated telephones; the total
3. amount of the guaranteed charge on each bill rendered for
4. semi-public coin box telephone service shall be included in
5. the basis for the tax with respect to the purchaser of such
6. service.

7. § 2. This ordinance shall be in force upon adoption
8. and effective as of the first day of a billing period for
9. any electric, gas, telephone or water utility that commences
10. after February 1, 1987. The City Clerk shall give written
11. notice by certified mail of adoption of this ordinance to
12. public utility companies providing utility services or
13. services within the City of Richmond. The Clerk shall
14. include with the notice an attested copy of this ordinance.

ORDINANCE OR RESOLUTION SUMMARY
CITY OF RICHMOND, VIRGINIA

Resolution Ordinance No. 86-278 Requested by Councilman Gillespie Received City Manager's Office -- Summarized 11/17/86	Subject To Amend City Code Section 28-153/Exempt Volunteer Resque Squads Payment of Utility Tax
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SUMMARY

This Ordinance would amend Section 28-153 of the Code of the City of Richmond to exempt volunteer rescue squads from paying the consumer's utility tax levied on the purchases of electric, telephone, gas and water services.

Reason: The 1986 General Assembly made it permissive for cities to exempt public safety agencies from consumer utility tax.

Lost of Revenue: Approximately \$2,000 annually

COUNCIL ACTION

	11/24/86
On Docket	
Amended	
Adopted	
Rejected	