- MUNICIPAL CODE OF THE TOWN OF RED CLIFF, COLORADO

Chapter 5 FRANCHISES AND COMMUNICATION SYSTEMS

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ARTICLE 1. - GAS AND ELECTRIC FRANCHISE

ARTICLE 2. - TELEPHONE AND CELLULAR TELEPHONE UTILITY TAX

ARTICLE 3. - EMERGENCY TELEPHONE SERVICE

ARTICLE 1. GAS AND ELECTRIC FRANCHISE [1]

Sec. 5-1-10. Gas and electric franchises.

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The Town shall periodically enter into such gas and electric franchise agreements and grant such gas and electric franchises as the Board of Trustees shall determine are necessary and proper to protect the public health, safety and welfare of the Town of Red Cliff and its inhabitants and as allowed by Colorado statute.

(Ord. 7 §1, 2015)

FOOTNOTE(S):

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Editor's note— Section 1 of Ord. 7, Series 2015, adopted June 16, 2015, repealed former Art. 1, §§ 5-1-10—5-1-520, and enacted a new Art. 1 as set out herein. The former Art. 1 pertained to similar subject matter and derived from Ord. 02, 1990; Ord. 7 §1, 2010. (Back)

ARTICLE 2. TELEPHONE AND CELLULAR TELEPHONE UTILITY TAX

Sec. 5-2-10. Local purpose.

Sec. 5-2-20. Levy of tax.

Sec. 5-2-30. Payment of tax.

Sec. 5-2-40. Inspection of records.

Sec. 5-2-50. Tax in lieu of other occupation taxes.

Sec. 5-2-60. Failure to pay or file; penalty.

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Sec. 5-2-10. Local purpose.

The tax provided in this Article is upon the affected occupations and businesses in their performance of local functions and is not a tax upon those functions relating to interstate commerce.

(Ord. 4 §1, 1983; Ord. 7 §1, 2010)

Sec. 5-2-20. Levy of tax.

There is levied against every telephone utility, including cellular telephone services, which is engaged in the business of furnishing local exchange telephone service within the Town a tax on the privilege of engaging in such business. The annual amount of tax levied hereby shall be equal to six dollars (\$6.00) per telephone account for which local exchange telephone service is provided within the Town on the effective date as provided in Subsection 5-2-30(a) below and upon each anniversary of the effective date.

(Ord. 4 §2, 1983; Ord. 7 §1, 2010)

Sec. 5-2-30. Payment of tax.

- (a) The tax levied by this Article shall commence on July 1, 1983, and shall be due and payable in twelve (12) equal monthly installments with the first such installment due thirty (30) days after the effective date.
- (b) Within thirty (30) days after the effective date as provided in Subsection (a) above, each telephone utility subject to the tax imposed in this Article shall file with the Town Clerk, in such form as the Town Clerk may require, a statement showing the total number of telephone accounts for which local exchange telephone service was provided within the Town on the effective date. Such statement shall be filed within thirty (30) days after each anniversary of the effective date showing such accounts on the anniversary date.

(Ord. 4 §3, 1983; Ord. 7 §1, 2010)

Sec. 5-2-40. Inspection of records.

The Town shall have the right, at any reasonable time, to examine the books and records of any telephone utility which is subject to the tax imposed by this Article and to make copies of the entries or contents thereof.

(Ord. 4 §4, 1983; Ord. 7 §1, 2010)

Sec. 5-2-50. Tax in lieu of other occupation taxes.

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

(Ord. 4 §5, 1983; Ord. 7 §1, 2010)

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Sec. 5-2-60. Failure to pay or file; penalty.

- (a) If any telephone utility subject to this Article fails to pay the taxes as provided herein, the full amount thereof shall be due and collected from each company and the same, together with an addition of ten percent (10%) of the amount of taxes due, shall be and is declared to be a debt due and owing from such utility to the Town.
- (b) If any officer, agent or manager of a telephone utility which is subject to the provisions of this Article fails, neglects or refuses to file any statement required by this Article within the time herein prescribed, such officer, agent or manager shall be punished, on conviction thereof, by a fine of not less than twenty-five dollars (\$25.00) nor more than three hundred dollars (\$300.00), provided that each day after such statement becomes delinquent during which said officer, agent or manager so fails, neglects or refuses to file such statement shall be considered a separate offense.

(Ord. 4 §6, 1983; Ord. 7 §1, 2010)

ARTICLE 3. EMERGENCY TELEPHONE SERVICE

Sec. 5-3-10. Initial emergency telephone charge. Sec. 5-3-20. Collection of emergency telephone charge.

Sec. 5-3-10. Initial emergency telephone charge.

Pursuant to Section 29-11-101 et seq., C.R.S., all telephone access facilities within the Town shall have imposed upon them an emergency telephone charge in a monthly amount not to exceed seventy cents (\$0.70). The Board of Trustees may, by resolution, raise or lower the emergency telephone charge, but in no event shall such charge exceed seventy cents (\$0.70).

(Ord. 2 §2, 1990; Ord. 7 §1, 2010)

Sec. 5-3-20. Collection of emergency telephone charge.

The telephone service suppliers providing the telephone service in the Town are hereby authorized to collect the emergency telephone charge imposed by this Article in accordance with Section 29-11-101 et seq., C.R.S.

(Ord. 2 §3, 1990; Ord. 7 §1, 2010)