

ARTICLE 20. - TELEPHONE COMPANIES

3-2001 - TELECOMMUNICATION SERVICES COMPANIES; LEVIED; AMOUNT

Commencing April 1, 2007, there is hereby levied upon every person, firm, partnership, limited liability company, corporation, or association engaged in the business of offering or providing telecommunications services to the public for hire in the City of Kearney an occupation tax as follows:

- A. A percentage as set forth in the City of Kearney Comprehensive Fee Schedule on the gross receipts resulting from any toll services and charges on basic local exchange services and wireless services as follows:
 1. Basic local exchange services shall include the access and transmission of two-way switched communications within the city, including local telephone and telecommunication services; and
 2. Wireless services shall include any cellular communication services provided pursuant to license or authority granted by the Federal Communications Commission and charged to a service address within the City regardless of where the charges are actually paid.
- B. Gross receipts shall not include any toll services and charges as follows:
 1. For interstate telecommunications between persons in this city and persons outside of this state;
 2. For local carrier access charges, transmission facilities and switching services provided to telecommunications companies; and
 3. From accounts charged to the United States government or any of its departments, or the State of Nebraska, or any of its agencies, subdivisions or departments.

No part or portion of the tax provided for in this chapter shall be levied upon or assessed against or taken from any such gross receipts so excepted from the provisions hereof.

(Ord. No. 2653, 1, 7-26-77; Ord. No. 3858, 1, 8-12-86; Code 1980, 24-121; Ord. No. 7325, 2-27-2007 effective April 1, 2007; Ord. No. 7358, 6-12-2007 effective October 1, 2007)

3-2002 - REPEALED

(Ord. No. 2653, 1, 7-26-77; Code 1980, 24-122; Ord. No. 7325, 2-27-2007 effective April 1, 2007)

3-2003 - PAYMENT PERIOD AND DUE DATE

The payment of the occupation tax levied pursuant to Sections 3-2001 to 3-2010 shall be in quarterly payments, using the calendar quarter year as a basis for determining and computing the amount of tax payable. Each quarterly payment shall be due forty-five (45) days after the termination of each calendar quarter year.

(Ord. No. 2653, 2, 7-26-77; Code 1980, 24-123)

3-2004 - TO WHOM PAYABLE; RECEIPT; DISPOSITION

The occupation tax levied pursuant to Sections 3-2001 to 3-2010 shall be paid to the Director of Finance at the time provided by Sections 3-2001 to 3-2010 and the Director of Finance shall issue and deliver a receipt therefore upon the payment thereof. The amount of payment shall be credited to the general fund.

(Ord. No. 2653, 3, 7-26-77; Code 1980, 24-124)

3-2005 - INTEREST AND PENALTY

All payments of the occupation tax levied pursuant to Sections 3-2001 to 3-2010 which are made after the due date thereof shall draw interest at the rate of one percent (1%) per month and, after payment thereof has been in default for six (6) months, a penalty of five percent (5%) shall be added thereto in addition to such interest charges, which shall be paid by any company subject to this occupation tax.

(Ord. No. 2653, 4, 7-26-77; Code 1980, 24-125)

3-2006 - QUARTERLY REPORT OF GROSS RECEIPTS

All telecommunication services companies doing business in this City shall, at the time they make their quarterly payments of the occupation tax levied pursuant to Sections 3-2001 to 3-2010, file with the Director of Finance a full, complete and detailed statement of the gross receipts subject to such occupation tax; which statement shall be duly verified and sworn to by the manager in charge of the business of the particular company in the City or by a higher managerial employee of such company.

(Ord. No. 2653, 5, 7-26-77; Code 1980, 24-126; Ord. No. 7325, 2-27-2007 effective April 1, 2007)

3-2007 - ADJUSTMENTS

Each succeeding quarterly payment of the occupation tax levied pursuant to this Article may include any adjustment which is shown on the report provided for by Section 3-2006 which may be necessary for the consideration of uncollectibles or any other matters which may have resulted in either an excess or a deficiency in the amount of tax paid in any previous quarter.

(Ord. No. 2653, 6, 7-26-77; Code 1980, 24-127)

3-2008 - INSPECTION OF RECORDS

The City shall have the right at any time to inspect, through its officers, agents or representatives, the books and records of any telecommunication services companies, for the purpose of verifying any report submitted pursuant to the requirements of Section 3-2006.

(Ord. No. 2653, 7, 7-26-77; Code 1980, 24-128; Ord. No. 7325, 2-27-2007 effective April 1, 2007)

3-2009 - PRESUMPTION OF AMOUNT DUE

In case any telecommunication services companies shall refuse, fail or neglect to furnish or file any report required by Section 3-2006 at the time required for such filing, or shall fail or refuse to permit the City to inspect the books and records of such company for the purpose of verifying such report, then the occupation tax for the preceding quarter shall be the sum of twenty thousand dollars (\$20,000.00), and such amount shall be paid within forty-five (45) days following the end of the calendar quarter as required by Section 3-2003 and such amount shall draw interest and be subject to penalties as provided by Section 3-2005.

(Ord. No. 2653, 8, 7-26-77; Code 1980, 24-129; Ord. No. 7325, 2-27-2007 effective April 1, 2007)

3-2010 - RIGHT OF CITY TO SUE, ETC., WHEN PAYMENT IN DEFAULT

In case any telecommunication services companies shall fail to make payment of the occupation tax provided for by Sections 3-2001 to 3-2010 at the time specified for such payment, the City shall have the right to sue any such company in any court of competent jurisdiction for the amount of such occupation tax due and payable under the terms and provisions of Sections 3-2001 to 3-2010 and may recover judgment against any such company for such amount due, together with interest and penalties, and may have execution thereon.

(Ord. No. 2653, 9, 7-26-77; Code 1980, 24-130; Ord. No. 7325, 2-27-2007 effective April 1, 2007)