

AMENDED ORDINANCE

AN ORDINANCE AMENDING CHAPTER 25 LICENSES AND TAXATION, ARTICLE 1-GENERAL, TO ADD SECTION 25-3, UTILITY TAX IMPOSED TO THE CODE OF ORDINANCES OF THE CITY OF TUPELO, MISSISSIPPI

WHEREAS, the City Utility Tax Law allows municipalities to levy upon, assess and collect from all telephone or communication utilities as defined by Section 77-3-1, Mississippi Code of 1972 and regulated under said Section 77-3-1, an additional tax of two per cent of the gross amount of revenue made and collected on local business from customers within the corporate limits of any municipality of the State of Mississippi; and

WHEREAS, the City Utility Tax Law exempts any such public utility which pays to the City of Tupelo the compensation provided for in municipal franchises or levied and provided for by Miss. Code Anno. Section 77-3-17 (1972 as amended); and

WHEREAS, the city utility taxes provided for in Miss. Code Anno. Section 21-33-203 (1972 as amended) shall be collected by the chairman of the state tax commission and shall be accounted for separately from the amount of all other taxes collected for the state and city in said municipality, and paid to the municipality in which collected, less five per cent thereof which shall be retained by the chairman and paid into a special fund to be expended by the chairman to defray the cost of carrying out the provisions of the City Utility Tax Law.

WHEREAS, when so paid, the money may be expended by the municipalities for any purpose now authorized by law.

WHEREAS, the legislature of the State of Mississippi enacted the City Utility Tax Law in 1960, and the City of Tupelo, Mississippi thereafter availed itself of same as a matter of general ordinance and practice; and

WHEREAS, the City of Tupelo codified its ordinances in 1991, and the general ordinance adopting the City Utility Tax Law and ensuing practice was not codified in the Code of Ordinances of the city at that time; and

WHEREAS, for clarification it is in the best interests of the city to amend its Code of Ordinances to include the city's qualification for, continuation and levy of the City Utility Tax Law.

NOW, THEREFORE LET IT BE ORDAINED by the City Council of the City of Tupelo as follows:

SECTION 1. That CHAPTER 25 LICENSES AND TAXATION, ARTICLE 1-GENERAL be amended to add Section 25-3. UTILITY TAX, to read as follows:

The City of Tupelo qualifies for the collection of the City Utility tax pursuant to Miss. Code Anno. Section 21-33-201 et seq. and such tax is hereby continued and levied as is provided therein.

SECTION 2. REPEALING CLAUSE

All ordinances or parts of ordinances in conflict herein shall be, and the same are hereby repealed.

SECTION 3. EFFECTIVE DATE

This ordinance shall be in full force and effect as provided by law. The City Clerk shall cause the ordinance to be published in a local newspaper of general circulation in accordance with 21-33-201 et seq.

This ordinance having being first reduced to writing and read and considered section by section at a public meeting or the governing authorizes of the City of Tupelo, Mississippi on motion of Councilperson _____, seconded by Councilperson _____, and the roll being called, the same by the following votes:

Councilperson Mims	_____
Councilperson Bryan	_____
Councilperson Beard	_____
Councilperson Davis	_____
Councilperson Palmer	_____
Councilperson Gaston	_____
Councilperson Jones	_____

The motion having received the affirmative vote of a majority of the members present, the President declared the motion carried and the resolution adopted.

WHEREUPON, the foregoing Resolution was declared, passed and adopted at a regular meeting of the Council on this the _____ day of _____, 2021.

CITY OF TUPELO, MISSISSIPPI

BUDDY PALMER
City Council President

ATTEST:

MISSY SHELTON, Clerk of the Council

APPROVED:

TODD JORDAN, Mayor

DATE