

ORDINANCE NO. 4879

AN ORDINANCE to amend and reordain Section 3-2-62 (TAX RATE AND LEVY) of Article F (TAX ON PERSONS PURCHASING TELEPHONE AND WATER SERVICES) of Chapter 2 (TAXATION) of Title 3 (FINANCE, TAXATION AND PROCUREMENT) of the Code of the City of Alexandria, Virginia, 1981, as amended.

THE CITY COUNCIL OF ALEXANDRIA HEREBY ORDAINS:

Section 1. That Section 3-2-62 of The Code of the City of Alexandria, Virginia, 1981, as amended, be, and the same hereby is, amended and reordained to read as follows:

Sec. 3-2-62 Tax rate and levy.

There is hereby imposed and levied by the city, upon every purchaser of a utility service, a tax for general purposes in the following amount: 15 percent for water service to a residential user and 20 percent to a commercial or industrial user. The above mentioned tax rate shall be computed as a percent of the charge (exclusive of any federal or state tax thereon) made by the seller against the purchaser with respect to the utility service, which tax in every case shall be collected by the seller from the purchaser and shall be paid by the purchaser unto the seller for the use of the city at the time that the purchase price or such charge shall become due and payable under the agreement between the purchaser and the seller; provided, that in case any monthly bill submitted by any seller for service to a commercial or industrial user shall exceed \$150, there shall be no tax computed on so much of the bill as shall exceed \$150. Bills shall be considered monthly bills, for the purpose of this article, if submitted 12 times per year for periods of approximately one month each. Accordingly, there shall be no tax computed on so much of a bill for services submitted to a commercial or industrial user in excess of \$300 where the billing is made on a bi-monthly basis, that is, every other month, and there shall be no tax computed on so much of a bill for services submitted to a commercial or industrial user in excess of \$450 where the billing is made quarterly.

Section 2. That this ordinance shall become effective on July 1, 2014.

WILLIAM D. EUILLE
Mayor

Final Passage: 05/17/2014