

CHAPTER 18. UTILITY LICENSE TAX

5-18-1. Utility license tax required.

5-18-2. When payable.

5-18-3. Late filings.

5-18-1. Utility license tax required.

(1) There is hereby levied an annual license tax upon every business which provides, as a public utility, cable television services within Tooele City.

(2) Businesses which provide cable television services within Tooele City shall pay a license tax which shall be calculated as a percentage of gross revenue derived from the sale or use of public utility services; the rate of taxation shall be specified in the cable television franchise ordinance (Ord. 91-18).

(2) As used in this part:

(a) "Gross revenue" means the revenue derived from the sale and use of public utility services within Tooele City.

(b) "Public utility service" for purposes of this chapter means the sale and use of cable television services.

(Ord. 2004-08, 06-16-04); (Ord. 98-44, 12-16-98); (Ord. 97-26, 06-18-97); (Ord. 87-14, 07-30-87)

5-18-2. When payable.

The utility license tax shall be payable for each calendar quarter and shall be reported on forms prescribed by the Tooele City Finance Department. Remittance shall be made no later than the month end following the last month of the quarter.

(Ord. 97-26, 06-18-97); (Ord. 87-14, 07-30-87)

5-18-3. Late filing.

Late filings shall be subject to a five percent (5%) late filing fee.

(Ord. 97-26, 06-18-97); (Ord. 87-14, 07-30-87)