

**ORDINANCE  
UTILITY LICENSE TAX  
CARROLL COUNTY, VIRGINIA  
ORDINANCE NO. 2004-3**

ARTICLE I – Title and Jurisdiction

1.1 Title. This ordinance shall hereinafter be known as, and may be cited as the “Utility License Tax Ordinance of Carroll County, Virginia.”

1.2 Jurisdiction. The provisions of this ordinance shall apply to Carroll County, Virginia, excluding the incorporated municipalities, in accordance with Virginia Code section 58.1-3731.

ARTICLE II – Utility License Tax

2.1 Every public service corporation engaged in the business of providing telephone service, including land line and cell phone service, shall pay for the privilege an annual license tax of one-half of one percent (0.5%) of the gross receipts of such company accruing from sales to the ultimate consumer in the county, excluding gross receipts earned within the Town of Hillsville, Virginia.

2.2 Charges for long distance telephone calls shall not be included in gross receipts for purposes of license taxation.

2.3 For the purposes of this section, gross receipts shall be ascertained as of the thirty-first day of December of each year and the tax for the current license year shall be based on the gross receipts for the preceding calendar year.

2.4 The tax imposed by this section shall be administered and assessed by the commissioner of revenue as provided in this chapter and shall be due and payable to the treasurer of the county on or before the first day of February of each license year.

2.5 Excluded from the provisions of this section are gross receipts attributable to service supplied to the governments of the United States and Virginia, their political subdivisions and agencies.

ARTICLE III – Legal Status Provisions

3.1 Certified Copies of Ordinances. Certified copies of this ordinance and all amendments thereto shall be filed in the offices of the County Administrator and the Clerk of the Circuit Court of Carroll County, Virginia.

3.2 Validity. Should any article, section, subsection, or provision of this ordinance be declared by a court of competent jurisdiction to be invalid or unconstitutional, such

decision shall not affect the validity or constitutionality of this ordinance as a whole or any part thereof other than the part so declared to be invalid or unconstitutional.

3.3 Conflicting Ordinances. All other ordinances or portions of ordinances in conflict with this ordinance are hereby repealed to the extent of their conflict.

3.4 Effective Date. This ordinance was duly considered following a required public hearing held on the 13<sup>th</sup> day of October, 2004, and was adopted by the Board of Supervisors of Carroll County, Virginia, at its regular meeting on the 13<sup>th</sup> day of October, 2004, the members voting:

<u>NAME</u>	<u>FOR</u>	<u>AGAINST</u>	<u>ABSENT</u>
Glenna Myers, Chairman			
L.J. Jones, Vice-Chairman			
Sharon Nichols			
Joseph H. Early, III			
Brian E. Spencer			
W. Jeff Evans			

This ordinance shall be effective on and after 12:00 a.m. on the 13<sup>th</sup> day of October, 2004.

I certify that this is a true and correct copy taken from the October 13, 2004 minutes of the Carroll County Board of Supervisors.

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Ronald L. Newman, Clerk