

ADOPTED

ORDINANCE NO. 16A-14

JAN 4 1988

BOARD OF SUPERVISORS
JAMES CITY COUNTY
VIRGINIA

AN ORDINANCE TO AMEND AND REORDAIN CHAPTER 9, LICENSES, OF THE CODE OF THE COUNTY OF JAMES CITY, VIRGINIA, ARTICLE II, SPECIFIC BUSINESSES AND ACTIVITIES, SECTION 9-57.1. PRIVATE WATER COMPANIES; SECTION 9-87. TELEGRAPH COMPANIES; AND SECTION 9-88. TELEPHONE COMPANIES.

BE IT ORDAINED by the Board of Supervisors of the County of James City, Virginia, that Chapter 9, Licenses, is hereby amended and reordained by amending Section 9-57.1. Private water companies; Section 9-87. Telegraph companies; and Section 9-88. Telephone companies.

Chapter 9. Licenses

Article II. Specific Businesses and Activities

Section 9-57.1. Private water companies.

Every person engaged in the business of furnishing water from private water sources for domestic, commercial and industrial consumption in this county, shall pay for the privilege an annual license tax of one-half of one per centum of the gross receipts derived from sales to the ultimate consumer within this county, excluding, however, such service furnished federal, state and local public authorities, its offices or agencies and sales for resale to other water companies. (Ord. No. 16A-7, 11-16-81)

State law reference -- Local taxation of water or heat, light and power companies, see Code of Va., Sections 58.1-2626, 58.1-2627, 58.1-2690, 58.1-3731.

Section 9-87. Telegraph companies.

On each and every telegraph company conducting business in this county and delivering messages without additional charge to any point within the county limits, for the business done exclusively within this county and not including

any business done to or from points without the state, and not including any business done for the government of the United States, its officers or agents, shall pay an annual license tax equal to one-half of one per centum of the gross receipts derived from sales to the ultimate consumer within this county. (Ord. No. 16A-7, 11-16-81)

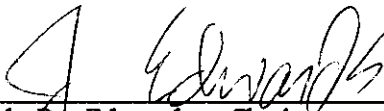
State law reference -- Local taxation of telegraph and telephone companies, Code of Va., Sections 58.1-2690, 58.1-3731.

Section 9-88. Telephone companies.

On each and every telephone company conducting a telephone exchange in this county, and using and occupying the streets, avenues and alleys in the county, and conducting or maintaining the works of the telephone company, or any part thereof, along, over and under the streets, avenues and alleys in the county shall pay for the privilege an annual license tax of one-half of one per centum of the gross receipts derived from sales to the ultimate consumer within this county, excluding, however, such service furnished federal, state and local public authorities, their offices or agencies.

This license is for the privilege of doing business for local services in this county and does not include any license charge for business done to and from points without this state, and does not include any license charge for any business done for the government of the United States, its officers or agents, and does not include any license charge for any interstate business. This license charge is restricted exclusively for local services and is no attempt to tax, regulate or hinder interstate commerce. (Ord. No. 16A-7, 11-16-81)

State law reference -- Local taxation of telegraph and telephone companies, Code of Va., Sections 58.1-2690, 58.1-3731.



Jack D. Edwards, Chairman
Board of Supervisors

ATTEST:



David B. Norman
Clerk to the Board

<u>SUPERVISOR</u>	<u>VOTE</u>
NORMENT	AYE
TAYLOR	AYE
MAHONE	AYE
DEPUE	AYE
EDWARDS	AYE

Adopted by the Board of Supervisors of James City County, Virginia,
this 4th day of January, 1988.

0194U