

BILL NO. 721

ORDINANCE NO. 721

**AN ORDINANCE SUBMITTING TO THE QUALIFIED VOTERS OF THE CITY OF IRONTON A LICENSE TAX TO BE IMPOSED ON WATER COMPANIES AND ENACTING A NEW ARTICLE III, CHAPTER 630 OF THE CITY CODE RELATED THERETO**

**WHEREAS**, on November 8, 2022, the voters of the City approved the sales of the City's water and wastewater systems to Missouri-American Water Company; and

**WHEREAS**, the City currently imposes license taxes on telephone and natural gas utilities and it is permitted by Missouri law, subject to voter approval, to impose similar license taxes on private water utility companies; and

**WHEREAS**, the City wishes to place a proposition on the ballot for the April 2, 2024 general municipal election to be held in the City to consider the imposition of a license tax on persons engaged in the business of supplying water;

**NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF IRONTON, MISSOURI, AS FOLLOWS:**

**Section 1.** The following proposition shall be placed on the ballot for the general municipal election to be held in the City on Tuesday, April 2, 2024, on the following proposition:

**PROPOSITION B**

**Shall the City of Ironton, Missouri, be authorized to impose a license tax on every person now or hereafter engaged in the business of supplying water in the amount of five percent (5%) of the gross billings, excluding municipal and industrial service?**

**Section 2.** The form of the Notice of Election for the election, a copy of which is attached hereto as **Exhibit A** and made a part hereof, is hereby approved.

**Section 3.** The City Clerk is hereby authorized and directed to notify the Clerk of the County Commission of Iron County, Missouri, of the adoption of this Ordinance no later than 5:00 p.m. on January 23, 2024, and to include in said notification the terms and provisions required by Chapter 115 of the Revised Statutes of Missouri.

**Section 4.** Subject to voter approval of the proposition described in **Section 1**, the Code of Ordinances of the City of Ironton is hereby amended by adding thereto a new Article III within Chapter 630 as follows:

**ARTICLE III – WATER SERVICE**

**Section 630.140 “Person” Defined.**

The word “person” when used in this Article shall include any individual, firm, co-partnership, joint partnership, joint adventure, association, corporation, estate, business trust,

trustee, receiver, syndicate, or any other group or combination acting as a unit, in the plural as well as the singular number.

**Section 630.150 License Tax — Percentage of Gross Billings.**

Every person now or hereafter engaged in the business of supplying water, for compensation for any purpose in the City of Ironton, Missouri, shall pay to the City of Ironton, Missouri, as a license tax a sum equal to five percent (5%) of the gross billings excluding municipal and industrial service.

**Section 630.160 Statement of Gross Billings.**

It is hereby made the duty of every person engaged in any of the businesses described in the Section 625.150 hereof to file with the Clerk of the City of Ironton, Missouri, on the first day of February of every year hereafter, a sworn statement of the gross billings of such person from such business for the preceding calendar year. The Clerk or his or her duly authorized Deputy shall be and is hereby authorized to investigate the correctness and accuracy of the statement required and for that purpose shall have access at all reasonable times to the books, documents, papers and records of any person making such statement in order to ascertain the accuracy thereof.

**Section 630.170 Payments To Be Made Monthly.**

Every person now or hereafter engaged in any of the businesses described in Section 630.150 hereof shall pay to the City in twelve (12) equal monthly payments an amount equal to one-twelfth (1/12th) of five percent (5%) of aforesaid gross billings for the preceding calendar year. Each said payment shall be due on the 10th day of each month.

**Section 630.180 Tax To Be in Lieu of Other Taxes — Exceptions.**

The tax herein required to be paid shall be in lieu of any other occupation tax required of any person engaged in any of the businesses described in Section 630.150 hereof, but nothing herein contained shall be so construed as to exempt any such person from the payment to the City of Ironton, Missouri, of the tax which the City of Ironton, Missouri, levies upon the real or personal property belonging to any such person, nor shall the tax herein required exempt any person from the payment of any other tax which may be lawfully required other than occupation tax on any of the businesses described in Section 630.150.

**Section 5.** If any clause, word, paragraph, section or other part or portion of this Ordinance is held to be invalid, illegal or unconstitutional for any reason, the Board of Aldermen hereby declares it would nevertheless have enacted the remaining portions thereof and such remaining portions shall remain in full force and effect.

**Section 6.** The City shall, and the officials, agents and employees of the City are hereby authorized to, take such further action, and execute such other documents, certificates and instruments as may be necessary or desirable to carry out and comply with the intent of this Ordinance and to carry out, comply with and perform the duties of the City hereunder.

**Section 6.** This Ordinance shall take effect and be in full force from and after its passage by the Board of Aldermen and approval by the Mayor.

January, 2024.

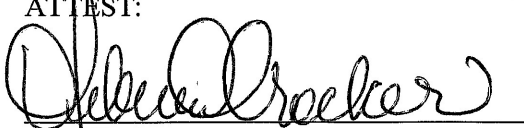
**PASSED** by the Board of Aldermen and **APPROVED** by the Mayor this 22nd day of

Jan 20  
**Mayor of the City of Ironton, MO**

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Mayor

(SEAL)

ATTEST:

  
City Clerk