

# ORDINANCE RECORD

REDFIELD DIRECT E2401275KV

## ORDINANCE NO. 1549

AN ORDINANCE OF THE CITY OF LA VISTA, NEBRASKA TO AMEND MUNICIPAL CODE SECTION 113.07; TO REPEAL CONFLICTING ORDINANCES PREVIOUSLY ENACTED; TO PROVIDE FOR SEVERABILITY AND AN EFFECTIVE DATE HEREOF.

BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF LA VISTA, NEBRASKA:

**Section 1. Amendment of Section 113.07.** Section 113.07 of the La Vista Municipal Code is hereby amended to read as follows:

§ 113.07 GAS AND TELECOMMUNICATION BUSINESSES AND COMPANIES; PROCEDURE.

- (A) All gas and telecommunications businesses and companies doing business in the City are required to pay the applicable occupation taxes as from time to time specified in the City's master fee ordinance or other City ordinance.
- (B) The sale of telecommunications services sold on a call-by-call basis shall be sourced to the City of La Vista where the call either originates or terminates and in which the service address is also located.
- (C) Mobile telecommunications service and ancillary services shall be subject to telecommunications occupation tax by the City of La Vista, Nebraska, whose territorial limits encompass the customer's place of primary use, regardless of where the mobile telecommunications service originates, terminates, or passes through.

(1) **Telecommunications service** means the electronic transmission, conveyance, or routing of voice, data, audio, video, or any other information or signals to a point, or between or among points. Telecommunications service includes such transmission, conveyance, or routing in which computer processing applications are used to act on the form, code, or protocol of the content for purposes of transmission, conveyance, or routing without regard to whether such service is referred to as voice over Internet protocol services or is classified by the Federal Communications Commission as enhanced or value-added.

(2) **Mobile telecommunications service** means a wireless communication service carried on between mobile stations or receivers and land stations, and by mobile stations communicating among themselves, and includes (A) both one-way and two-way wireless communication services, (B) a mobile service which provides a regularly interacting group of base, mobile, portable, and associated control and relay stations, whether on an individual, cooperative, or multiple basis for private one-way or two-way land mobile radio communications by eligible users over designated areas of operation, and (C) any personal communication service.

- (D) Unless otherwise provided by any franchise or written agreement issued or entered by the City, all occupation taxes of gas businesses and companies shall be paid monthly, and all occupation taxes of telecommunications businesses and companies shall be paid monthly (such monthly period referred to herein as "Applicable Period"). Each business or company shall prepare and file with the City Administrator (defined in section 113.25 below) a return of gross receipts and other information for each Applicable Period and at the same time pay to the City the tax imposed pursuant to subsection 113.07(A) above. The return shall be on and in such form and content and include such supporting data as from time to time may be prescribed by this chapter, ordinance or resolution of the City or the City Administrator, shall be verified and sworn to by an officer responsible for the business or company, and shall be filed with the City Administrator on or before the last day of the month immediately after such Applicable Period ends. Returns and tax payments shall be filed and paid: (1) by hand delivery or by United States mail, properly addressed, postage prepaid and postmarked no later than the last day of the appropriate month; or (2) by electronic filing and payment by Automated Clearing Housing or credit card no later than the last day of such month, and in accordance with such procedures as prescribed by the City Administrator from