

ADOPTED

MAY 25 2004

ORDINANCE NO. 107A-44

BOARD OF SUPERVISORS
JAMES CITY COUNTY
VIRGINIA

AN ORDINANCE TO AMEND AND REORDAIN CHAPTER 20, TAXATION, OF THE CODE OF THE COUNTY OF JAMES CITY, VIRGINIA, BY AMENDING ARTICLE X, TAX ON LOCAL TELECOMMUNICATION SERVICE, SECTION 20-71, LEVY; AMOUNT OF TAX ON LOCAL TELECOMMUNICATION SERVICE.

BE IT ORDAINED by the Board of Supervisors of the County of James City, Virginia, that Chapter 20, Taxation, is hereby amended and reordained by amending Article X, Tax on Local Telecommunication Service, Section 20-71, Levy; Amount of tax on local telecommunication service.

Chapter 20. Taxation

Article X. Levy; Amount of tax on local telecommunication service.

Sec. 20-71. Levy; Amount of tax on local telecommunication service.

(a) There is hereby imposed and levied by the county upon each and every taxable purchase by a consumer of local telecommunication service provided that the consumer's service address is located within the county a tax in the amount of ten percent of the gross charge made by the service provider against the consumer with respect to each and every taxable purchase; provided, however, that:

- (1) In any case, any monthly bill submitted by any service provider for residential, commercial, or industrial service shall exceed ~~\$12.00~~ \$14.00 for a residential consumer, there shall be no tax computed on so much of such bill as shall exceed ~~\$12.00~~ \$14.00; and

- (2) In any case any monthly bill submitted by any service provider to a consumer for mobile local telecommunication service shall exceed ~~\$12.00~~ \$14.00, there shall be no tax computed on so much of such bill as shall exceed ~~\$12.00~~ \$14.00.

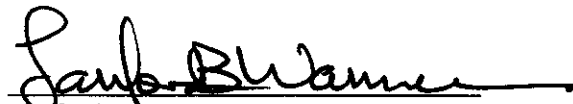
All such taxes shall be computed to the nearest whole cent. Bills shall be considered monthly bills if submitted 12 times per year for periods of approximately one month each.



Bruce C. Goodson
Chairman, Board of Supervisors

<u>SUPERVISOR</u>	<u>VOTE</u>
BRADSHAW	AYE
HARRISON	AYE
BROWN	AYE
MCGLENNON	AYE
GOODSON	AYE

ATTEST:



Sanford B. Wanner
Clerk to the Board

Adopted by the Board of Supervisors of James City County, Virginia, this 25th day of May, 2004.