

**TOWN OF BRIDGEWATER  
TITLE 14  
CONSUMER UTILITY TAX**

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### Article One—Local Telephone Service Consumer Tax

§ 14-2. **Levy.** In accordance with Virginia Code § 58.1-3812, the Town hereby imposes and levies, at the rates set forth below, a tax upon every Consumer of Local Telephone Service having a service address in the Town, a tax calculated as follows

- (a) Residential Consumers. For Residential Consumers, such tax shall be 10% of the first \$15 of any monthly bill for Local Telephone Service.
- (b) Non-Residential Consumers. For Non-Residential Consumers, such tax shall be 15% of the first \$500 of any monthly bill for Local Telephone Service.

In any case where bills are submitted for 2 months' service, Residential Consumers shall pay a tax equal to 10% of the first \$30 of their bi-monthly bills; non-Residential Consumers shall pay a tax equal to 15% of first \$1,000 of their bi-monthly bills. (Amended October 10, 2000.)

§ 14-3. (Repealed October 10, 2000.)

§ 14-4. (Repealed October 10, 2000.)

§ 14-5. **Exemptions.** The following consumers of Local Telephone Service are exempt from the tax imposed by § 14-2 above: The United States of America, the Commonwealth and the political subdivisions thereof, including the Town. (Amended October 10, 2000.)

§ 14-6. (Repealed October 10, 2000.)

§ 14-7. (Repealed October 10, 2000.)

### Article Two—Electric Utility Consumer Tax

§ 14-8. **Levy.** In accordance with Virginia Code § 58.1-3814, there is hereby imposed and levied a monthly tax on each purchase of electricity delivered to consumers by a service provider, classified as determined by such provider, as follows:

- (a) Residential consumers: For Residential Consumers, such tax shall be \$0.0142 on each kWh delivered monthly by a Service Provider, not to exceed \$1.50 monthly.
- (b) Non-Residential Consumers: For non-Residential-Consumers, such tax shall be \$0.0125 per kWh for the first 6300 kWh delivered monthly by a Service Provider and (ii) \$0.0024 per kWh for all kWh in excess of 6300 delivered monthly by a Service Provider.

(Added October 10, 2000.)

§ 14-9. **Exemptions.** The following consumers of electricity are exempt from the tax imposed by § 14-8 above:

- (1) The United States of America, the Commonwealth and the political subdivisions thereof, including the Town.

(Added October 10, 2000.)

§ 14-10. **Computation of bills not on monthly basis.** Bills shall be considered as monthly bills for the purposes of this ordinance if submitted 12 times per year of approximately one month each. Accordingly, the tax for a bi-monthly bill (approximately 60 days) shall be determined as follows: (i) the kWh will be divided by 2; (ii) a monthly tax will be calculated using the rates set forth above; (iii) the tax determined by (ii) shall be multiplied by 2; (iv) the tax in (iii) may not exceed twice the monthly "maximum tax." (Added October 10, 2000.)

§ 14-11. **Effective Date; Transition.** This Article shall take effect on December 31, 2000, but the rates set forth herein shall not be effective before a Consumer's first meter reading after December 31, 2000. Until such meter

reading for each Consumer, the Town's previous consumer tax on electricity shall apply to that Consumer. (Added October 10, 2000.)

### **Article Three—Natural Gas Utility Consumer Tax**

**§ 14-12. Levy.** In accordance with Virginia Code § 58.1-3814, there is hereby imposed and levied a monthly tax on each purchase of natural gas delivered to consumers by pipeline distribution companies and gas utilities classified by "class of consumers" as such term is defined in Virginia Code §58.1-3814(J)., as follows:

- (a) Residential Consumers: Such tax on Residential Consumers of natural gas shall be at the rate of \$0.0251 per CCF delivered monthly by a Service Provider to residential consumers, not to exceed \$1.50 per month.
- (b) Non-Residential Consumers: For non-Residential-Consumers, such tax shall be at the rate of \$0.0124 per CCF for the first 1225 CCF delivered monthly by a Service Provider and (ii) \$0.0035 per CCF for all CCF in excess of 1225 delivered monthly by a Service Provider.

(Added October 10, 2000.)

**§ 14-13. Exemptions.** The following Consumers of natural gas shall be exempt from the tax imposed by § 14-12 above:

- (1) The United States of America, the Commonwealth and the political subdivisions thereof, including this jurisdiction.

(Added October 10, 2000.)

**§ 14-14. Computation of bills not on monthly basis.** Bills shall be considered as monthly bills for the purposes of this ordinance if submitted 12 times per year of approximately one month each. Accordingly, the tax for a bi-monthly bill (approximately 60 days) shall be determined as follows: (i) the CCF will be divided by 2; (ii) a monthly tax will be calculated using the rates set forth above; (iii) the tax determined by (ii) shall be multiplied by 2; (iv) the tax in (iii) may not exceed twice the monthly "maximum tax." (Added October 10, 2000.)

**§ 14-15. Effective Date; Transition.** This Article shall take effect on December 31, 2000, but the rates set forth herein shall not be effective before a Consumer's first meter reading after December 31, 2000. Until such meter reading for each Consumer, the Town's previous consumer tax on natural gas shall apply to that Consumer. (Added October 10, 2000.)

### **Article Four—General and Administrative Provisions**

**§ 14-16. Definitions.** For purposes of this Chapter, the following definitions shall apply, unless the context clearly indicates the Council intended otherwise:

- (a) *Consumer.* Every person who, individually or through agents, employees, officers, representatives or permittees, makes a taxable purchase of electricity, natural gas, or Local Telephone Services in the Town.
- (b) *Gas utility.* A public utility authorized to furnish natural gas service in Virginia.
- (c) *CCF.* The volume of gas at standard pressure and temperature in units of 100 cubic feet.
- (d) *Kilowatt hours (kWh) delivered.* 1000 watts of electricity delivered in a one-hour period by an electric provider to an actual consumer, except that in the case of eligible customer-generators (sometimes called cogenerators) as defined in Virginia Code § 56-594, it means kWh supplied from the electric grid to such customer-generators, minus the kWh generated and fed back to the electric grid by such customer-generators.

- (e) *Local Telephone Service* The two-way local transmission of messages or data through use of switched local telephone services; telegraph services; teletypewriter; provided, however, that the term does not include cellular telephone service or similar wireless telecommunication service. (See Va. Code, § 58.1-3812.)
- (f) *Person.* Any individual, corporation, company or other entity.
- (g) *Pipeline distribution company.* A Person, other than a pipeline transmission company which transmits, by means of a pipeline, natural gas, manufactured gas or crude petroleum and the products or byproducts thereof to a purchaser for purposes of furnishing heat or light.
- (h) *Residential Consumer.* The owner or tenant of property used primarily for residential purposes, including but not limited to, apartment houses and other multiple-family dwellings. With respect to Local Telephone Services, however, the term shall not include Consumers of mobile local telecommunications service, as that term is defined in § 58.1-3812 of the Code of Virginia.
- (i) *Service Provider.* A Person who (i) delivers electricity to a consumer, (ii) delivers natural gas to a consumer, or (iii) provides local telephone service to a consumer.
- (j) *Used primarily.* This term relates to the larger portion of the use for which electric or natural gas utility service is furnished.

(Added October 10, 2000.)

**§ 14-17. Billing, collection and remittance of tax.** On a monthly basis, the Service Provider shall bill the consumer tax to all users who are subject to the tax and to whom it delivers services subject to this Chapter. Such taxes shall be paid by the service provider to the Town in accordance with Virginia Code §§ 58.1-2901, 58.1-3812, and 58.1-3814(F) & (G). If any Consumer receives and pays for such services but refuses to pay the tax imposed by this section, the Service Provider shall notify this jurisdiction of the name and address of such Consumer. If any Consumer fails to pay a bill issued by a Service Provider, including the tax imposed by this section, the Service Provider must follow its normal collection procedures and upon collection of the bill or any part thereof must apportion the net amount collected between the charge for service and the tax and remit the tax portion to the Town.

Any tax paid by the Consumer to the service provider shall be deemed to be held in trust by such provider until remitted to the Town. (Added October 10, 2000.)

**§ 14-18. Violations.** Any Consumer of electricity or natural gas failing, refusing or neglecting to pay the tax imposed and levied under this ordinance, and any officer, agent or employee of any service provider violating the provisions of this Chapter shall, upon conviction thereof, be punished by a fine of not less than \$100 nor more than \$1,000, or by imprisonment in jail for not more than 30 days, or by both such fine and imprisonment. Each such failure, refusal, neglect or violation shall constitute a separate offense. Such conviction shall not relieve any Person from the payment, collection and remittance of the tax as provided in this Chapter. (Added October 10, 2000.)

**§ 14-19. Records of Service Providers.** Every Service Provider shall keep complete records showing any purchases of electricity, natural gas, or Local Telephone Service by Consumers in the Town. The records shall show the sum charged to each Consumer with respect to each purchase, the date thereof, the date of payment therefore, and the amount of tax imposed hereunder. Upon reasonable notice from the Town Treasurer or his designee, such records will be made available for inspection and copying at the office of the Town Treasurer or other reasonable location. (Added October 10, 2000.)