

CITY OF WEST ST. PAUL
DAKOTA COUNTY, MINNESOTA

ORDINANCE NO. 19-07

AN ORDINANCE AMENDING SECTION 34.07 OF
THE WEST ST. PAUL CITY CODE
REGARDING THE ELECTRIC UTILITY TAX

The City Council of West St. Paul does ordain:

SECTION 1. West St. Paul City Code Section 34.07 relating to an Electric Utility Tax is hereby amended as follows:

§ 34.07 ELECTRIC UTILITY; TAX.

(A) *Definitions.* For the purpose of this section, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

ELECTRIC COMPANY. Every person, firm, company, joint stock association or corporation engaged in the business of selling electricity for light, heat, power and other purposes for public or private use in the city.

GROSS EARNINGSREVENUES. All sums, excluding any surcharge or similar addition to the electric company's charges to customers for the purpose of reimbursing the electric company for the cost resulting from the franchise fee, received by the electric company from the sale of electric energy within the city, except all sums received by the company for electric energy supplied to the city for municipal services to its retail customers within the corporate limits of the city.

(B) *Tax imposed.* Every electric company must pay the city 6% of its monthly gross earnings revenues derived from the sale of electricity within the city. The payment of the gross earnings revenues tax must be in two installments. The first installment must be paid on or before July 31 and shall cover the period from January 1 through June 30. The second installment must be paid on or before January 31 and shall cover the period from July 1 through December 31.

(C) *Accounting.* For the purpose of ascertaining the gross earningsrevenues, each electric company must keep an accurate account of all sales within the City and must annually furnish the City Treasurer-finance director with an accounting of the sales. A qualified person from the electric company must verify the accounting. The electric company agrees to make its records available for inspection by the City at reasonable times provided that the City and its designated representative agree in writing not to disclose any information which would indicate the amount paid by any identifiable customer or customers or any other information regarding identified customers.

SECTION 2. SUMMARY PUBLICATION. Pursuant to Minnesota Statutes Section 412.191, in the case of a lengthy ordinance, a summary may be published. While a copy of the entire ordinance is available without cost at the office of the City Clerk, the following summary is approved by the City Council and shall be published in lieu of publishing the entire ordinance:

The ordinance changes the terminology from a gross earnings tax to a gross revenue tax and clarifies that the revenues do not include uncollectible debt from its customers.

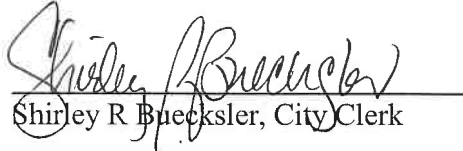
SECTION 3. EFFECTIVE DATE. This Ordinance shall be in full force and effect from and after its passage and publication according to law.

Passed by the City Council of the City of West St. Paul, Minnesota, this 8th day of April 2019.



David J. Napier, Mayor

Attest:



Shirley R. Buecksler, City Clerk