

FORM RD-UTIL
2021

City of Kansas City, Missouri - Revenue Division
UTILITIES LICENSE TAX
QUARTERLY LICENSE



Phone: (816) 513-1120
E-file: kcmo.gov/quicktax

Legal Name: _____ Mailing Address: _____
 Business Name: _____
 FEIN or SSN: _____ Business Address: _____
 Account ID: _____

Period From: _____ Period To: _____

Type of Business (Required check one only): Electric Gas Steam Telephone Wireless DOLLARS CENTS

1. Residential sales - Number of taxable customers _____ Non-taxable gross receipts _____			
a. Residential taxable gross receipts	1a	\$	_____
b. Residential rate (Use 6.0% for Electric, Gas, & all Telephone) (Use 2.4% for Steam & Heating Companies)	1b	_____ %	
c. Residential taxes due (Line 1a x Line 1b)	1c	\$	_____
2. Commercial sales - Number of taxable customers _____ Non-taxable gross receipts _____			
a. Commercial taxable gross receipts	2a	\$	_____
b. Commercial rate (Use 6.0% for Electric, Gas, & all Telephone) (Use 2.4% for Steam & Heating Companies)	2b	_____ %	
c. Commercial taxes due (Line 2a x Line 2b)	2c	\$	_____
3. Industrial sales - Number of taxable customers _____ Non-taxable gross receipts _____			
a. Industrial taxable gross receipts	3a	\$	_____
b. Industrial rate (Use 6.0% for Electric, Gas, & all Telephone) (Use 2.4% for Steam & Heating Companies)	3b	_____ %	
c. Industrial taxes due (Line 3a x Line 3b)	3c	\$	_____
4. Total Taxes (Lines 1c plus 2c plus 3c)		\$	_____
5. Less credits for previous overpayments		\$	_____
6. Tax Due (Line 4 minus Line 5)	6	\$	_____
7. Penalty: "Failure To File Timely Return" (5% of the outstanding tax due per month until filed - maximum penalty of 25%)	7	\$	_____
8. Penalty: "Failure To Pay Amount Due" (5% of the outstanding tax due)	8	\$	_____
9. Interest (3% per annum until tax is paid)	9	\$	_____
10. Total Amount Due (sum of Lines 6, 7, 8 and 9)	10	\$	_____
11. Amount Paid	11	\$	_____
12. Check if amended and brief reason for amendment	12	<input type="checkbox"/>	_____
13. If no longer conducting business in Kansas City, MO enter date closed DO NOT COMPLETE IF BUSINESS IS STILL OPERATING	13		_____ / _____ / _____ MM DD YY

DO NOT SUBMIT THIS RETURN

For changes to name, address or FEIN/SSN, please contact us at revenue@kcmo.org or (816) 513-1120.
 I authorize the Commissioner of Revenue or delegate to discuss my return and attachments with my preparer.
 Under penalties of perjury, I declare this return to be true, correct, and complete accounting for the taxable year stated.

Yes No

Print Name of Taxpayer _____ Signature _____ Title _____ Date _____ Phone _____

Preparer Name (if other than taxpayer) _____ Signature _____ Title _____ Date _____ Phone _____

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INSTRUCTIONS



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GENERAL INSTRUCTIONS FOR COMPLETING FORM RD-UTIL

1. Who must file:

- a) **Electric and Power Business** - Any entity owning, operating, controlling, leasing or manufacturing, selling, distributing or transmitting electricity for light, heat or power usage. (For more details see KCMO Ordinance Chapter 40, Section 40-344 and 40-345).
- b) **Gas Business** - Any entity owning, operating, controlling a gas plant or system for the manufacture, distribution, sale or furnishing of gas, natural or manufactured, for light, heat, refrigeration or power usage. (For more details see KCMO Ordinance Chapter 40, Section 40-346 and 40-347).
- c) **Heating Companies (Steam) Business** - Any entity owning, operating, managing or controlling any plant or property for manufacturing, distributing and selling, for distribution or distributing hot or cold water, steam or currents of hot or cold air for motive power, heating, cooking or for any public use or service. (For more details see KCMO Ordinance Chapter 40, Section 40-348, 40-349, and 40-350).
- d) **Telephone Business (Landline Services)** - Any entity owning, operating, controlling, or managing any telephone landline or part of telephone landline used in the conduct of the business of affording telephonic communication for hire. (For more details see KCMO Ordinance Chapter 40, Section 40-360 and 40-361).
- e) **Telephone Business (Wireless Services)** - Any entity owning, operating, controlling, or managing any wireless telephone line or part of wireless telephone line used in the conduct of the business of affording telephonic communication for hire. (For more details see KCMO Ordinance Chapter 40, Section 40-360, 40-361, and 40-361.5).

2. Return Requirement:

- a) File Form RD-UTIL to report the regular utility tax for **Electric, Gas, Heating (Steam), and Telephone (Landline and Wireless) businesses.**
- b) File Form RD-EMER to report the emergency tax for **Electric, Gas, Heating (Steam), and Telephone (Landline and Wireless) businesses.**
- c) File Form RD-CABL to report the franchise fee for **Cable Television businesses.**

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INSTRUCTIONS FOR COMPLETING FORM RD-UTIL

A. Please provide the following information on Form RD-UTIL.

- Indicate type of utility tax business by checking the appropriate box (e.g. electric, gas, steam, landline telephone, or wireless telephone). Use this form for only one type of utility tax business. **Please do not check more than one box.**
- Provide business name and location.
- Provide mailing and business address. The address should include the location where returns are prepared and payment(s) will be processed.
- Provide taxable period. All reporting periods for Form RD-UTIL must be prepared on a quarterly basis.
- Provide Federal Employer Identification Number (FEIN).

B. Residential Sales- Regular Utility Tax Section (1).

- **Number of taxable customers:** Enter number of residential customers used to calculate the total taxable gross receipts on the return.
- **Non-taxable gross receipts:** Enter any non-taxable residential gross receipts that were deducted from the total taxable gross receipts generated in the reporting period. All non-taxable gross receipts deductions (or adjustments) must be made in accordance with the guidelines outlined in the following Kansas City Code of Ordinances:
 - a) For Electric businesses, see Chapter 40, Section 40-344(a).
 - b) For Gas businesses, see Chapter 40, Section 40-346(a).
 - c) For Heating companies (Steam), see Chapter 40, Section 40-348(a).
 - d) For Telephone businesses, see Chapter 40, Section 40-360(a).
 - e) For Wireless Telephone businesses, see Chapter 40, Section 40-360(a), and Section 40-361.5(a).

Line 1a Enter the total residential taxable gross receipts for the quarter.

Line 1b Residential rate: Multiply Line 1a times residential rate.

(Use 6.0% for quarterly utility rate for Electric, Gas, and all Telephone businesses).
(Use 2.4% for quarterly utility rate for Steam & Heating companies).

Line 1c Enter residential tax due from calculation made (Line 1a x 1b).

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Commercial Sales -Regular Utility Tax Section (2).

- **Number of taxable customers:** Enter number of commercial customers used to calculate the total taxable gross receipts on the return.
- **Non-taxable gross receipts:** Enter any non-taxable commercial gross receipts that were deducted from the total taxable gross receipts generated in the reporting period. All non-taxable gross receipts deductions (or adjustments) must be made in accordance with the guidelines outlined in the Kansas City Code of Ordinances. See appropriate ordinances outlined in the Residential Sales - Regular Utility Tax Section (item #B above).

For Electric, Gas, Steam and Heating businesses, you must prepare the Commercial Sales section (Lines 2a through 2c) of Form RD-UTIL on a **quarterly** basis as follows:

Line 2a Enter the total taxable gross receipts from commercial sales for the quarter.

Note: If you have Commercial Sales gross receipts on Form RD-UTIL, you are required to complete Form RD-EMER to report the required **monthly** "Utility Emergency Tax" due. Please ensure that the commercial sales gross receipts amount entered on Line 2a above equals the "sum total" of all commercial taxable gross receipts reported on the three (3) monthly emergency returns.

Line 2b Commercial rate: Multiply Line 2a times commercial rate.

(Use 6.0% for quarterly utility rate for Electric and Gas businesses).
(Use 2.4% for quarterly utility rate for Steam and Heating companies).

Line 2c Enter commercial taxes due from calculation made (Line 2a x 2b).

For Regular Telephone (landline), and Wireless Telephone businesses, you must prepare the Commercial Sales section (Lines 2a through 2c) of Form RD-UTIL on a **quarterly** basis as follows:

Line 2a Enter the total commercial taxable gross receipts for the quarter.

Note: If you have Commercial Sales gross receipts on Form RD-UTIL, you are required to complete Form RD-EMER to report the required **quarterly** "Utility Emergency Tax" due. Please ensure that the commercial sales gross receipts amount entered on Line 2a above is used to calculate the **quarterly** emergency tax on Form RD-EMER.

Line 2b Commercial sales rate: Multiply Line 2a times commercial rate.

(Use 6.0% for quarterly utility rate for all Telephone businesses).

Line 2c Enter commercial taxes due from calculation made (Line 2a x 2b).

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Industrial Sales -Regular Utility Tax Section (3).

Number of taxable customers: Enter number of industrial customers used to calculate the total taxable gross receipts on the return.

Non-taxable gross receipts: Enter any non-taxable industrial gross receipts that were deducted from the total taxable gross receipts generated in the reporting period. All non-taxable gross receipts deductions (or adjustments) must be made in accordance with the guidelines outlined in the Kansas City Code of Ordinances. See appropriate ordinances outlined in the Residential Sales - Regular Utility Tax Section (item #B above).

For Electric, Gas, Steam and Heating businesses, you must prepare the Industrial Sales section (Lines 3a through 3c) of Form RD-UTIL on a **quarterly** basis as follows:

Line 3a Enter the total industrial taxable gross receipts for the quarter.

Note: If you have Industrial Sales gross receipts on Form RD-UTIL, you are required to complete Form RD-EMER to report the required **monthly** "Utility Emergency Tax" due. Please ensure that the industrial sales gross receipts amount entered on Line 3a above equals the "sum total" of all industrial taxable gross receipts reported on the three (3) monthly emergency returns.

Line 3b Industrial rate: Multiply Line 3a times industrial rate.
(Use 6.0% for quarterly utility rate for Electric and Gas businesses).
(Use 2.4% for quarterly utility rate for Steam and Heating companies).

Line 3c Enter industrial taxes due from calculation made (Line 3a x 3b).

For Regular Telephone (landline), and Wireless Telephone businesses, you must prepare the Industrial Sales section (Lines 3a through 3c) of Form RD-UTIL on a **quarterly** basis as follows:

Line 3a Enter the total industrial taxable gross receipts for the quarter.

Note: If you have Industrial Sales gross receipts on Form RD-UTIL, you are required to complete Form RD-EMER to report the required **quarterly** "Utility Emergency Tax" due. Please ensure that the industrial sales gross receipts amount entered on Line 2a above is used to calculate the **quarterly** emergency tax on Form RD-EMER.

Line 3b Industrial sales rate: Multiply Line 3a times industrial rate.
(Use 6.0% for quarterly utility rate for all Telephone businesses).

Line 3c Enter industrial taxes due from calculation made (Line 3a x 3b).

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All Businesses:

Line 4 Enter tax due (Add: Lines 1c, plus 2c, plus 3c).
Line 5 Enter any **approved** credits from overpayments (e.g., amended returns, duplicate payments, etc.).
Line 6 Enter total regular utility tax due (Line 4 minus Line 5).
Lines 7, 8 & 9...Penalty and Interest Provisions.

Return Due Date

- a) For Electric, Gas, Steam & Heating, and Water businesses, based upon the business during the preceding period of three calendar months ending, respectively, on December 31, March 31, June 30, and September 30, Form RD-UTIL is due on or before January 31, April 30, July 31, and October 31.
(**Example:** For the quarter ending December 31, Form RD-UTIL is due by January 31).
- b) For all Telephone businesses, (both landline and wireless), based upon the gross receipts collected during the preceding period of three calendar months ending, respectively, on December 31, March 31, June 30, and September 30, Form RD-UTIL is due on or before January 31, April 30, July 31, and October 31.
(**Example:** For the quarter ending December 31, Form RD-UTIL is due by January 31).

- **Penalty for "Failure To File Timely" return:** Will be charged at a rate of 5% per month on the outstanding tax balance due. Penalty shall apply beginning the first day after the due date, and each month thereafter until tax is paid in full (not to exceed 25%).
- **Penalty for "Failure To Pay Amount Due" with return:** Will be charged an additional 5%.
- **Interest:** Will be charged at the statutory rate based on RSMo 32.065.

Line 10 Enter total amount due (sum of Lines 6, 7, 8 and 9).
Line 11 Enter amount paid with return (make check payable to "KCMO City Treasurer"). (DO NOT SEND CASH).
Line 12 Check this box if filing an amended return and provide a brief reason for the amendment.
Line 13 Enter date business closed or no longer conducting business in Kansas City, Missouri, if applicable.

Subdivision I**Laclede Gas Company****Section 12-11 License Tax Levied.**

[Ord. No. 172, §2]

The Laclede Gas Company shall pay to the city, at least once every year, a sum equal to five percent of the gross receipts from its operation in the city as and for a license tax.

Subdivision II**Underground Gas Distribution****Section 12-12 Definitions.**

[Ord. No. 274, §1]

For the purposes of this subdivision, the following words and phrases shall have the meanings respectively ascribed to them by this section:

BUSINESS OF SUPPLYING GAS OR GAS SERVICE

The supplying of gas or gas service through an underground pipe distribution system; nothing in this subdivision shall be construed as imposing a tax on persons commonly called bottled gas dealers who supply propane and butane gas in steel tanks to customers, such bottled gas dealers being specifically exempted from the tax levied by this subdivision; except, that section 12-11 passed and approved on November 17, 1964, and as amended, shall remain in full force and effect.

GROSS RECEIPTS

The aggregate amount of all sales and charges from the business of supplying gas or gas service made by a person in the city during any period less discounts, credits, refunds, sales taxes and uncollectible accounts actually charged off during the period.

PERSONS

Any individual, firm, copartnership, association, corporation, trust, trustee, receiver, syndicate or any other group or combination acting as a unit, in the plural as well as the singular number.

Section 12-13 License Tax Levied.

[Ord. No. 274 §2]

Every person now or hereafter engaged in the business of supplying gas or gas service for compensation for any purpose in the City shall pay to the City, as a license tax, a sum equal to five percent (5%) of the gross receipts received from such business within the City.

Section 12-14 Statement of Gross Receipts to be Filed.

[Ord. No. 274 §3]

It is hereby made the duty of every person engaged in any business described in the foregoing Section hereof, to file with the City Clerk on the last day of January, 1970, a sworn statement of the gross receipts of such person received within the City from the fourth (4th) day of November, 1969 to the thirty-first (31st) day of December, 1969, and thereafter a similar statement on the last day of July and the last day of January of each year of such receipts for the six (6) calendar months preceding the filing of such statement. The City Clerk or his duly authorized deputy shall be and is hereby authorized to investigate the correctness and accuracy of such statement and for that purpose shall have access at all reasonable times during business hours to examine the books, documents, papers, and records of any person making such statement in order to ascertain the accuracy thereof.

Section 12-15 Payment of License Tax.

[Ord. No. 274 §4]

Every person now or hereafter engaged in any of the businesses described in Section 12-13 shall, at the same time as making the sworn statement required in Section 12-14, pay to the City Collector of the City an amount equal to five percent (5%) of the gross receipts derived from such business in the City for the preceding six (6) calendar months.

Section 12-16 Effect of License Tax on Other Taxes Levied by City.

[Ord. No. 274 §5]

The tax required by this Subdivision 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 12-13; but nothing contained in this Subdivision shall be so construed as to exempt any such person from the payment to the City of the tax which the City levies upon the real and personal property belonging to any such person, nor the tax required of merchants or manufacturers for the sale of anything other than gas, nor shall the tax required by this Subdivision exempt any such person from the payment of any other tax which may be lawfully required other than any occupation tax on any of the businesses described in Section 12-13.

Section 12-17 Penalty for Violation of Subdivision; Continuing Violations.

[Ord. No. 274 §6]

Any person engaged in any of the businesses described in Section 12-13 who shall violate any of the provisions of this Subdivision shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined not less than one hundred dollars (\$100.00) nor more than five hundred dollars (\$500.00), and each day's violation of this Subdivision shall constitute a separate offense.

Sec. 28-121. License fee required, amount.

Every gas company and every corporation, company, association, joint stock company or association, partnership and person, their lessees, trustees or receivers appointed by any court whatsoever, owning, operating, managing, leasing or controlling a gas plant or system for the manufacture, distribution, sale or furnishing of gas, natural or manufactured, for light, heat, refrigeration or power, shall, in addition to all other taxes, payments or requirements required by law or City ordinance, pay to the City as a license fee a sum equal to seven (7) percent of the licensee's gross receipts from the sale of gas sold for domestic or commercial purposes within the limits of the City under the licensee's applicable general service rate schedule on file with and approved by the State Public Service Commission.

(Code 1988, § 28-91)

Lee's Summit, MO Division 4. – GAS COMPANIES (Emphasis Added)

Muni/Jurisdiction	GRT (%)	Include Tax in Revenue?	Actual Language
Airport Drive	3%	no	In the utility tax ordinance, a Village utility and gas tax in the sum of three percent (3%) each is collected upon all receipts of electrical consumption costs from Empire District and the Gas Service Company.
Alba	5%	unavailable	
Alma	5%	unavailable	
Anderson	3%	unavailable	
Armstrong	5%	unavailable	
Arnold	6% residential; 7.5% non residential	No	The aggregate amount of all sales and charges for the commodities or services described under the term "business organizations" made by a business organization in the City during any period less discounts, credits, refunds, sales taxes and uncollectible accounts actually charged off during the period.
Ash Grove	4%	unavailable	
Aurora	6%	no	So long as Company shall be required, by any regulatory authority having jurisdiction, to separately state the franchise tax increment of its charges for natural gas service rendered under the franchise hereby granted, the term "gross receipts" as used herein shall not include the separately stated tax increment.
Avondale	5%	unavailable	
Baldwin Park	5%	unavailable	

Ballwin	7%	No	As used in this article, the term "gross receipts" means the aggregate amount of sales and charges relative to the business of supplying telephone or communication services for compensation in the city during the period, less credits, refunds, sales taxes, and uncollectible accounts actually charged off during the period.
Bates City	5%	unavailable	
Bel Nor	6%	unavailable	
Bella Villa	5%	unavailable	
Bellefontain Nbrs	7.41%	no	The term "gross receipts" as used in this ordinance, means the aggregate amount of all sales and charges from the business of furnishing or supplying electricity, electrical service, or power, gas or gas service, telephones or telephone services, or water or water service during any period, less discounts, credits, refunds, sales taxes and uncollectible
Bellerive Acres	8% commercial & industrial, 1.5% residential	unclear	No definition
Belton	7%	no	pay to the city as a license fee a sum equal to seven percent of the licensee's gross receipts from the sale of gas sold for domestic, commercial and industrial purposes and consumption within the limits of the city under the licensee's applicable "general service" rates schedule on file with and approved by the state public service commission. The term "gross receipts" shall include any amounts received by the licensee in the nature of a penalty for late payment arising out of said sale. Such tax shall be collected only upon the gross receipts for the utility services provided and shall not include any other taxes or special charges levied by any unit of Government. Any charges retained by utility companies as allowed by law for the collection of the gross receipts tax shall be deducted from the tax as calculated on the gross receipts for the utilities sold so that the total amount of gross receipt taxes collected shall not exceed eight percent (8%).
Berkeley	8%	no	"gross receipts" means the aggregate amount of all sales and charges of the commodities or services described in this Chapter relative to the business of supplying utility services covered by the license tax for compensation in the City of Beverly Hills during any period, less discounts, credits, refunds, charges for a license, occupation or franchise taxes, sales taxes and uncollectible accounts actually charged off during the period.
Beverly Hills	10%	no	
Billings	5%	unavailable	
Birmingham	5%	no	The term "gross receipts" as used herein shall not include the separately stated tax increment.

Black Jack	3%	no	Gross receipts. The aggregate amount of all sales and charges of the goods or services described in subsection (b) below during any period less discounts, credits, refunds, sales taxes and uncollectible accounts actually charged off during the period.
Blackburn	5%	unavailable	The term "gross receipts" as used in this Chapter shall not include any receipts from the sale of electrical services to any political subdivision of the State of Missouri or any municipality located within the State of Missouri. This does not exclude from the definition the United States of America or any agency thereof or the State of Missouri or any agency thereof.
Blue Springs	5%	Unclear	The term "gross receipts" means the aggregate amount of all sales and charges of the commodities or services described in this Section relative to the business of supplying electricity, natural gas or telephone service for compensation in the City during any period less sales to the City, discounts, credits, refunds, sales taxes and uncollectible accounts actually charged off during the period.
Bonne Terre	5%	no	There is hereby levied and imposed upon all persons now or hereafter engaged in the business of furnishing or supplying light, electricity, electrical service or power, gas or gas service, telephones or telephone service or water or water service to non-residential customers within the City a monthly license or occupational tax amounting to the sum of six and one-half percent (6.5%) of the gross receipts derived from carrying on such business within the City.
Breckenridge Hills	6.50%	Unclear	Every person engaged in the business of operating systems for supplying gas, water and telephone services in the City shall pay the City a monthly license tax of eight percent (8%) for non-domestic usage and zero percent (0%) for domestic usage of the gross receipts received from the operation of any such systems being granted with the City and shall file with the City Clerk/Administrator, commencing on April 1, 1998 and the twentieth (20th) day of each month thereafter, sworn statements of the amount of the gross receipts received by any such person from the operation of any such systems within the City during the preceding month and shall at such time pay the license tax of eight percent (8%) for non-domestic usage and zero percent (0%) for domestic usage of the gross receipts to the City Clerk/Administrator. It shall not be necessary to include in such statements nor calculate the tax upon any receipts derived from any such service furnished to the City or any other governmental unit.
Brentwood	8.00%	Unclear	The term "gross sales" as used in this Chapter means the aggregate amount of all sales and charges to all persons, firms or corporations either for residential purposes, manufacture or commercial use, rendered within the City of Bridgeton, during any periods, less discounts, credits, refunds, sales taxes and uncollectible accounts.
Bridgeton	7.5% Commercial/Industrial; 5% residential	no	

Every gas company, and every other person, firm or corporation, their successors and assigns, owning, operating, controlling, leasing or managing any gas distribution system selling, distributing or transmitting natural gas, shall in addition to all other taxes, payments or fees now or hereafter required by law or ordinance, pay to the City of Buckner, Missouri, a franchise or license tax in an amount equal to five percent (5%) of the gross receipts derived from the sale of natural gas within the jurisdictional limits of the City, currently and as may be amended, and including as such tax is referenced in RSMo. Section 393.275.

Buckner 5% Unclear

Butterfield 5% unavailable

Byrnes Mill 3% Unclear No definition

Calverton Park 6% unavailable

Cameron 5% unavailable

Carl Junction 5% no  All monies collected and received by licensee from the sale or lease of goods and products to all of licensee's customers within the present and future boundaries of the City of Carl Junction, before any deductions are made therefrom by the licensee for any expenses, costs or charges of any kind

Carrollton 5% unavailable

Carterville 5% unavailable

Carthage 5% unavailable

Cassville 4% unavailable

Centerview 5% unavailable

Charlack 11% unavailable

Chesterfield 5% unavailable

Clarksburg 5% unavailable

Claycomo 5% unclear

Domestic and commercial sales shall be considered as sales made other than on special contracts providing for standby fuel and interruption of service at any time demands of domestic and commercial consumers may so require. The percentage of the company's gross receipts is hereby levied and assessed as a franchise fee for the privilege of engaging in the business herein recited during the term hereof; and as a further consideration for the franchise, the company agrees to recognize the same as a valid fee and make the payments during such period.

Unless otherwise provided, the aggregate amount of all sales and shall include the receipt of cash, credits and property of any kind or nature without any deduction therefrom on account of the cost of any items sold, the cost of any materials used or of any labor, service costs, interest paid or payable or any losses or any other expenses whatsoever; provided however, that the following shall be excluded from any computation of gross receipts if the books of accounts segregate the amounts so as to reflect such exclusions:

1. Receipts of taxes levied by State and Federal Governments and collected by the seller.
2. Sales for delivery outside the State to non-residents of the State; provided this Subparagraph (2) has no application to utilities licensed under Sections 605.240 and 605.250.
3. Receipts of traded merchandise recorded as cash receipts and resold and recorded as a sale upon such resale; provided this Subparagraph (3) has no application to utilities licensed under Sections 605.240 and 605.250.
4. Interdepartmental sales within the organization of the seller.
5. Such part of the sales price of property returned by the purchaser as is refunded either in cash or by credit.
6. Receipts of refundable deposits, except that portion of refundable deposits forfeited and taken into the gross receipts of the seller.
7. Receipts for sales of beer and intoxicating liquors, provided said sales are subject to a license fee of the City and said fee has been paid pursuant to the provisions of this Code and the ordinances of this City.

Clayton 8% no

Cleveland 5% unavailable

Clever 4% unavailable

Concordia 5% unavailable

Cool Valley 7% unavailable

Corder 5% unavailable

Cottleville 5% unavailable

Country Club Hills 8% unavailable

Crane 7% unavailable

Crestwood 6% residential; 7% commercial; no

As used in this article, the term "gross receipts" means the aggregate amount of all sales and charges of the commodities or services hereinabove described in the City during any period, less discounts, credits, refunds, sales taxes and uncollectible amounts actually charged off.

Creve Coeur 7% no

As used in this Article, the term "gross receipts" means the aggregate amount of all sales and charges of commodities or services described in Section 635.130 relative to the business of supplying gas or gas service for compensation in the City during any period, less discounts, credits, refunds, charges for license, occupation or franchise taxes, sales taxes and uncollectible accounts actually charged off during the period.

Crystal City 6.50% no

Gross receipts defined. The term "gross receipts," as used in this section, shall not be construed to include that portion of such gross receipts as is derived from the city, or any of its agencies or instrumentalities, or from large industrial users under rates not applicable to the public generally by reason of the extent of such use and taking rates on specially written contracts at special rates.

De Soto 7% unclear no definition

Dearborn 5% unavailable

Dellwood 7% unavailable

Dennis Acres 5% unavailable

Des Peres 5% Unclear no definition

Desloge 5% unclear No definition

Diamond 5% unavailable

Drexel 5% unavailable

Duenweg 5% unavailable

East Lynne 5% unavailable

Edgerton 5% unavailable

Edmundson

6% no

The term "gross receipts", as used in this Chapter, means the aggregate amount of all sales and charges from the business of furnishing or supplying light, electricity, electrical service and power, gas or gas service, telephone or telephone service, telephone exchange service or water or water service within the City during any period, less discounts, credits, refunds, sales taxes and uncollectible amounts.

El Dorado Springs 3% unavailable

The aggregate amount of all sales, transactions, fees, commissions, rental and leasing fees and shall include the receipt of cash (or accrual basis), credits and property of any kind or nature without any deductions therefrom on account of the cost of any items sold, the cost of any materials used or of any labor, service costs, interest paid or payable or any losses or any other expenses whatsoever; provided, that the following shall be excluded from any computations of gross receipts if the books of accounts segregate the amount so as to reflect such exclusions:

1. Receipt of taxes levied by State and Federal Governments collected by the seller;
 2. Receipts of traded merchandise recorded as cash receipts and placed in inventory to be a sale upon such resale;
 3. Transfer for resale of like items not for profit to other independent dealers;
 4. International sales within the organization of the seller;
 5. Such part of the sales price of goods, wares, merchandise or personal property returned by the purchaser as is refunded either in cash or by credit;
 6. Receipts of refundable deposits, except that portion of refundable deposits forfeited and taken in the gross receipts of the seller;
 7. Receipts for sales of beer and intoxicating liquors and non-intoxicating beer, provided such sales are subject to a license fee of the City and such fee has been paid, pursuant to the provisions of the ordinances of the City;
 8. Receipts for sale of gasoline for highway use;
 9. Outside or contract labor paid to others for the installation or service of merchandise sold.
- "Licensee" shall mean every person required to have a current license as well as one holding a license.

Ellisville

7% no

Emma

5% unavailable

Eureka

5% No

Ordinance page attached

Excelsior Springs

6% unclear

No definition

Exeter

3% unavailable

Farmington

.5% sales tax

No

Fayette	5%	no	<p>Company shall not later than the first (1st) day of each calendar month in each year make a report to the governing board of the City of its gross receipts from the sale of natural gas for domestic and commercial purposes within the corporate limits of said City for the one (1) month period ending on the first (1st) day of the month next preceding that on which the report is due; and at the time of making such reports, pay into the City Treasury a sum equal to five percent (5%) of said gross receipts subsequent to the effective date of this franchise. So long as Company shall be required, by any regulatory authority having jurisdiction, to separately state the franchise tax increment of its charges for natural gas service rendered under the franchise hereby granted, the term "gross receipts", as used herein, shall not include the separately stated tax increment. Said percentage of Company's gross receipts is hereby levied and assessed as an occupation and license tax (in lieu of all other occupation, license or other revenue taxes or fees) for the privilege of engaging in the business herein recited during the term hereof; and as a further consideration for this franchise, Company agrees to recognize the same as a valid tax and make said payments during such periods.</p>
Fenton	5%	no	<p>The term "gross receipts" means the aggregate amount of all sales and charges of the commodities or services as hereinabove described in the City of Fenton, during any period, less discounts, credits, refunds, sales taxes and uncollectible accounts actually charged off.</p>
Ferguson	8%	no	<p>The term "gross receipts" means the aggregate amount of all sales and charges of the commodities or services described in sections 42-42(a), 42-43(a), 42-44(a) and 42-45(a) made by a public utility operation in the city during any calendar year less discounts, credits, refunds, sales taxes and noncollectible accounts charged off during such year.</p>
Ferrelview	5%	unavailable	
Festus	4.50%	unclear	No definition
Flordell Hills	5%	unavailable	
Florissant	7%	no	<p>Definition. "Gross receipts", as used herein, shall be construed to mean the aggregate amount of all sales and charges from the business of supplying or furnishing electricity, electrical power, electrical service, furnishing gas or gas service, furnishing water or water service during any period, less discounts, refunds, sales taxes and uncollectible accounts.</p>
Fredericktown		unclear	
Freeman	5%	unavailable	

Friestatt	5% unavailable		
Frontenac	8% commercial & industrial, .5% residential	no	<p>GROSS RECEIPTS The aggregate amount of all sales and charges of the commodities or services hereinabove described in the City of Frontenac during any period less discounts, credits, refunds, sales taxes and uncollectible amounts actually charged off.</p>
Garden City	5% unavailable		
Gladstone	7% unclear		no definition
Glenaire	5% unavailable		
Glendale	9%	no	<p>The term "gross receipts" as used in this Chapter shall be defined as the aggregate amount of the sales and charges during any period, less any discounts, credits, refunds and uncollectible accounts actually charged off during the period.</p>
Golden City	5% unavailable		
Goodman	3% unavailable		
Gower	5% unavailable		
Grain Valley	5% unavailable		
Grandview	7%	no	<p>Every gas company and every corporation, company, association, joint stock company or association, partnership and person, their lessees, trustees or receivers appointed by any court whatsoever, owning, operating, managing, leasing or controlling a gas plant or system for the manufacture, distribution, sale or furnishing of gas, natural or manufactured, for light, heat, refrigeration or power, shall in addition to all other taxes, payments or requirements now or hereafter required by law or city ordinance, pay to the city as a license fee a sum equal to seven (7) per cent of the licensee's gross receipts from the sale of gas sold for domestic, commercial, and industrial consumption within the limits of the city under the licensee's applicable "General Service" rate schedule on file with and approved by the Public Service Commission of Missouri. The term "gross receipts" shall include any amounts received by licensee in the nature of a penalty for late payment arising out of such sales.</p>

Grayson 5% unavailable



The term "gross receipts" as used in this Section, means the aggregate amount of all sales and charges from the business of furnishing or supplying light, electricity, electrical service or power, gas or gas service, telephones or telephone service, or water or water service within the City during any period, less discounts, credits, refunds, sales taxes and uncollectible accounts.

Green Park 5% no

Greendale 5% unavailable

Greenfield 5% unavailable

Greenwood 5% unclear no definition

Harrisonville 5% unavailable

Hazelwood 6% unclear no definition

Herculaneum 6% unclear no definition

Higginsville 5% unavailable

Hillsboro 5% unavailable

Holden 5% unavailable

Holt 5% unavailable

Houston Lake 10% unavailable

Houstonia 5% unavailable

Hughesville 5% unavailable

Independence 9.08% unclear no definition

Jasper 5% unavailable

Jennings 7.50% unavailable

Jerico Springs 3% unavailable

Joplin 6% unavailable

Kansas City 6% quarterly

no

Every gas company, and every corporation, company, association, joint stock company or association, partnership and person, and their lessees, trustees or receivers appointed by any court whatsoever, owning, operating, controlling a gas plant or system for the manufacture, distribution, sale or furnishing of gas, natural or manufactured, for light, heat, refrigeration or power, shall, in addition to all other taxes, payments or requirements now or hereafter required by law or city ordinance, pay to the city a quarter-annual license fee to be due and payable to the city treasurer on or before January 30, April 30, July 30 and October 30, respectively, of each year, based upon the business done during the preceding period of three calendar months ending, respectively, on December 31, March 31, June 30 and September 30.

Kearney 5% unavailable

Kingsville 5% unavailable

Kinloch 6% unavailable

Kirkwood	7.50%	no	<p>"Gross receipts" as used in this section shall be defined as the aggregate amount of all sales and charges during any period, less any discounts, credits, refunds, uncollectible accounts actually charged off during the period, and sales tax.</p> <p>So long as such grantee shall be required by any regulatory authority having jurisdiction, to separately state the franchise tax increment on its charges for natural gas service rendered under such franchise, the term "gross receipts" as used herein shall not include the separately stated tax increment.</p> <p>Gross receipts means, with respect to any calendar year, the amount collected during such year by every person coming under this article from his business, less credits, allowances, or refunds to customers credited, allowed or refunded during such year on account of gas, water, electricity or telephone service actually sold or distributed at any time within the city subsequent to December 31, 1947.</p>
Knob Noster	5%	no	
Ladue	7%	no	
Lake Lotawana	5%	unclear	No definition
Lake St. Louis	5%	unclear	No definition
Lake Waukomis	5%	unclear	No definition
Lake Winnebago	5%	unavailable	
Lakeshire	5%	unavailable	
Lamar	5%	unavailable	
LaMonte	5%	unavailable	
Lanagan	4%	unavailable	
Lathrop	6%	unavailable	
Lawson	5%	unavailable	

Leadington	5% unavailable	
Leadwood	7% unavailable	
Lee's Summit	7% No	ATTACHED Section 28-121. - License fee required, amount.
Liberty	5% unclear	no definition
Lockwood	5% unavailable	
Lone Jack	5% unavailable	
Manchester	5% no	The term "gross receipts", as used in this Article, means the aggregate amount of all sales and charges during any period for which payment is due, less credits, allowances, refunds, sales tax and uncollectible accounts actually charged off during such payment period. Gross receipts means the aggregate amount of all sales or charges, and shall include the receipt of cash, credits and property of all kinds and of any nature without deduction therefrom on account of the cost of items sold, of materials sold, of materials used or of labor, services or interest or any losses or expenses whatsoever. Taxes levied by state and federal government may be excluded from gross receipts if the books of account segregate the amounts so as to reflect such exclusions, receipts of taxes so levied and collected by the seller. Reductions may be allowed for discounts, credits, refunds, sales taxes and uncollectible accounts actually charged off.
Maplewood	9% no	
Marionville	5% unavailable	
Maryland Heights	5.50% no	In this article "gross receipts" means the aggregate amount of all sales and charges of the commodities or services described in section 13-127 made by any of the aforesaid companies during each quarterly period, less discounts, credits, refunds, sales taxes and uncollectible accounts actually charged off during such period.
Moline Acres	5% unavailable	
Monett	5% unclear	no definition

Mosby 5% unavailable

Mount Leonard 5% unavailable

Mount Vernon 5% unclear no definition

Neck City 5% unavailable

Neosho 5% unavailable

Nixa 5% unavailable

Noel 5% unavailable

Norbonne 5% unavailable

Normandy 8% no

GROSS RECEIPTS
The aggregate amount of all sales and charges of the commodities as services as herein described made by a public utility in the City of Normandy during any period less discounts, credits, refunds, sales taxes and uncollectible accounts actually charged off during the period.

North Kansas City unclear

Northmoor 5% unavailable

Northwoods 10% no

GROSS RECEIPTS
The aggregate amount of all sales and charges of the commodities of services as herein described made by a public utility in the City of Northwoods during any period less discounts, credits, refunds, sales taxes and uncollectible accounts actually charged off during the period.

Oak Grove 5% unclear no definition

Oakland	4%	no	The term "gross sales", as used herein, means the aggregate amount of all sales and charges of the commodities or services as hereinabove described in the City during any period, less discounts, credits, refunds, sales taxes and uncollectible accounts actually charged off.
Oaks	5%	unavailable	
Oakview	5%	unavailable	
Oakwood	5%	unavailable	
Oakwood Park	5%	unavailable	
Odessa	5%	unclear	No definition
O'Fallon	5%	no	<p>GROSS RECEIPTS As it relates to utility taxes collected by the City of O'Fallon, shall mean the aggregate amount of sales and charges for commodities or services relative to the business of supplying electricity, gas, water, telephone or other utilities for compensation for any purpose in the City of O'Fallon, Missouri, less discounts, credits, refunds, charges for license, occupation or franchise taxes, sales taxes and uncollectible accounts actually charged off during the period.</p> <p>The term "gross receipts", as used in this Article, means, with respect to any monthly period, the aggregate amount of all sales and charges during such period by such person, firm, company or corporation from such business, less credits, allowances, refunds, sales taxes and uncollectible accounts actually charged off during such period.</p>
Olivette	10%	no	
Osborn	5%	unavailable	
Overland	6%	no	"Gross receipts" as used herein means the aggregate amount of all sales and charges of the commodities described herein during any period less discounts, credits, refunds, sales taxes and uncollectible accounts, actually charged off during the period.
Ozark	5%	unavailable	
Pacific	7.42%	unclear	No definition

Pagedale	8% unavailable	
Park Hills	5% unclear	No definition
Parkville	5% unclear	No definition
Pasadena Hills	5% no	GROSS RECEIPTS The aggregate amount of all sales and charges from the business of supplying gas or gas service made by any person in the City of Pasadena Hills during any period less discounts, credits, refunds, sales taxes and uncollectible accounts actually charged off.
Peculiar	5% unclear	No definition
Pevely	5% unclear	no definition
Pierce City	5% unavailable	
Pilot Grove	5% unavailable	
Pilot Knob	5% unavailable	
Pine Lawn	7% no	The term "gross receipts" means the aggregate amount of all sales and charges of commodities or services as herein described from the business as herein described in the City of Pine Lawn, St. Louis County, Missouri, during any period less discounts, credits, refunds, sales taxes and uncollectible accounts actually charged off.
Pineville	4% unavailable	
Platte Woods	5% unavailable	

Pleasant Hill	5%	no	The term "gross receipts," when used in this ordinance, shall mean the aggregate amount of all sales and charges from the business of supplying electricity by company, or any affiliated company, in said municipality during any period less discounts, late payment charges, credits, refunds, sales taxes and uncollectible accounts. The company shall pay the franchise tax to the city as set forth in Ordinance #1291, or such other ordinances that may apply.
Pleasant Valley	5%	unclear	no definition
Poplar Bluff	5%	unclear	no definition
Prathersville	5%	unavailable	
Purcell	5%	unavailable	
Purdy	4%	unavailable	
Randolph	5%	unavailable	
Raymore	7%	no	Every person, firm, company, or corporation, and the successors and assigns owning, operating, controlling, leasing, and/or managing any such person, firm, company, or corporation, engaged in the business of furnishing public, non-municipal utility services to the citizens and entities of the City, and operating within the City, shall pay, as an annual franchise/occupation tax, seven percent (7%) of the gross receipts derived and collected from the sale of such public utility services within the present or future limits of the City, during the period of such occupation. The seven percent (7%) annual franchise/occupation tax shall be paid in addition to any other taxes imposed upon such public utilities.
Raytown	8%	no	Every person, partnership, company, corporation, association or joint stock company engaged in the business of distributing, selling or furnishing of gas, natural or manufactured, for light, heat, refrigeration or power in the city shall pay to said city, in addition to all other taxes, payments or fees now or hereafter required by law or ordinance a license fee of the sum of eight percent of the gross annual receipts from the furnishing of said natural or manufactured gas service within the corporate limits of the city. The said license fee shall not include any revenue for gas service to the city or the aforesaid franchise tax to the city.
Republic	5%	unavailable	

Richmond Heights	6% no	The term "gross receipts", as used in this Section, shall mean the aggregate amount of all sales and charges for the commodities or services hereinabove described during the period less credits, refunds, sales taxes and uncollectible accounts actually charged off during the period.
Riverside	5% no	Every gas, electricity, water or telephone company and every corporation, company, association, joint stock company or association, partnership and person, their lessees, trustees or receivers appointed by any court whatsoever, owning, operating, managing, leasing or controlling a gas, electricity, water or telephone plant or system for the manufacture, distribution, sale or furnishing of gas (natural or manufactured), electricity, water or telephone service, shall, in addition to all other taxes, payments or requirements now or hereinafter required by law or City ordinance, pay to the City as a license fee a sum equal to five percent (5%) of the licensee's gross receipts from the sale of gas, electricity, water or telephone service sold for domestic, commercial and industrial purposes within the limits of the City under the licensee's applicable rate schedules on file with and approved by the Public Service Commission of Missouri. Provided, however, said gross receipts shall not include any receipts collected by the utility pursuant to the City's sales tax nor any receipts collected pursuant to this Chapter.
Rock Hill	8% unavailable	
Sarcoxie	5% unclear	no definition
Savannah	5% unclear	no definition
Seneca	5% unavailable	
Sheldon	3% unavailable	
Shrewsbury	7.25% no	The aggregate amount of all sales and charges of the commodities or services as hereinafter described in the City of Shrewsbury, Missouri, during any period less discounts, credits, refunds, sales taxes, and uncollectible amounts actually charged off during the period.
Slater	5% unavailable	
Smithville	5% unclear	no definition

Southwest City		5% unavailable		
St. Ann		9% no		With respect to any monthly period, the aggregate amount of all sales and charges during such period less credits, discounts, refunds, sales taxes and uncollectible accounts actually charged off during the period. "Gross receipts" means the aggregate amount of all sales and charges of the commodities or services as herein described from the business of supplying gas or gas service for compensation in the City during any period, less discounts, credits, refunds, sales taxes and uncollectible accounts actually charged off during the period. Gross receipts derived from the furnishing of such service to the City shall not be included in gross receipts, nor shall any tax be due on such gross receipts.
St. Charles		6.70% no		
St. Clair		10% unavailable		The aggregate amount of all sales and charges for electricity, natural gas, telephone service and water made by any person in the City of St. John, during the applicable period, less discounts, credits, refunds, sales taxes and uncollectible accounts actually charged off during the applicable period.
St. John		5% no		
St. Joseph	1% residential; 7.5% Commercial/Industrial	unclear	no definition	"Gross receipts" means the aggregate amount of all sales and charges of the commodities or services by every person engaged in the business of selling or distributing natural, artificial or mixed natural and artificial gas for heating, lighting, power and refrigeration for the use of the public in the City during any period less discounts, credits, refunds, sales taxes and uncollectible accounts actually charged off during the period.
St. Louis City	4% Residential; 10% Commercial/Industrial	no		"Gross receipts" means the aggregate amount of all sales and charges of the commodities or services described in (1) made by a public utility in the unincorporated areas of St. Louis County during any period less discounts, credits, refunds, sales taxes and uncollectible accounts actually charged off during the period.
St. Louis County (Unincorporated)		5% No		
St. Peters		5% unclear	no definition	
Ste Genevieve		5% unclear	no definition	
Stewartsville		5% unavailable		
Stockton		unclear; tax by individual 3% contract		

Sugar Creek		10% unavailable	
Sullivan		5% unavailable	
Sunset Hills	5% residential; 7.5% commercial/industrial	unavailable	
Sweet Springs		5% unavailable	
Tipton		5% unclear	no definition
Town & Country	7% (commercial/industrial only)	unavailable	
Trimble		5% unavailable	
Turney		5% unavailable	
Union		6% unclear	no definition
University City		9% no	The term "gross receipts", as used in this Chapter, means the aggregate amount of all sales and charges for furnishing gas or gas service during any period less discounts, credits, refunds, sales taxes and uncollectible accounts actually charged off during the period, effective August 1, 1979.
Valley Park		5% unclear	no definition
Velda City		6% no	The term "gross receipts" as used herein means the aggregate amount of all sales and charges derived from the business of supplying or furnishing gas, natural or manufactured, within Velda City during any period less discounts, credits, refunds, sales taxes and uncollectible accounts actually charged off during the period.
Verona		5% unavailable	

Vinita Park	7.50% no	The aggregate amount of all sales and charges of commodities or services as herein described from the business as herein described in the City during any period less discounts, credits, refunds, sales taxes and uncollectible accounts actually charged off during the period.
Walnut Grove	4% unavailable	
Warrensburg	6% unclear	no definition
Warson Woods	9% unclear	The term "gross receipts", as used in this Chapter, means, with respect to any calendar period, the amount collected during such period by such person, firm, company or corporation from such business, excepting however, amounts collected from said City or any other Governmental Agency therein, less credits, allowances or refunds to customers actually credited, allowed or refunded during each such period on account of gas actually sold or distributed during such period.
Washington	6% unclear	no definition
Waverly	5% unavailable	
Weatherby Lake	10% no	Every gas, electricity and telephone company and every person owning, operating, managing, leasing or controlling any natural or manufactured gas, electricity or telephone plant or system used for the manufacture, distribution, sale or furnishing of natural or manufactured gas, electricity or telephone service shall pay to the City a license fee in the amount of ten percent (10%) of the licensee's gross receipts from the sale of natural or manufactured gas, electricity or telephone services for domestic, commercial or industrial purposes within the City. This license fee shall be in addition to all other taxes, licenses or payments required by State law or City ordinance. The amount of the license fee shall be based upon the licensee's applicable rate schedule on file with and approved by the Public Service Commission of the State.
Webb City	5% unavailable	
Webster Groves	7% unavailable	
Weldon Spring	5% unavailable	
Wellston	7% unavailable	

Wentworth	5% unavailable	
Wentzville	5% unclear	no definition
West Sullivan	6% unavailable	
Wildwood	5% no	The aggregate amount of all sales and charges of the commodities or services of a public utility made in the City of Wildwood during any period less discounts, credits, refunds, sales taxes and uncollectible accounts actually charged off during the period.
Willard	3% unavailable	
Winchester	6% no	The term "gross receipts" means the aggregate amount of all sales and charges of the commodities or services hereinabove described in the City of Winchester, Missouri, during any period, less discounts, credits, refunds, sales taxes and uncollectible accounts actually charged off.
Windsor	5% unavailable	
Wood Heights	5% unavailable	
Woodson Terrace	5% no	"Gross receipts" means the aggregate amount of all sales and charges of commodities or services as herein described from the business of supplying or furnishing gas or gas service for compensation in the City of Woodson Terrace, Missouri, during any period less discounts, credits, refunds, sales taxes and uncollectible accounts actually charged off during the period.