

Ordinance 55967

(Com. Sub. B.B. No. 7, as Amd.)

An ordinance amending Chapter 156 of the Revised Code of the City of St. Louis, 1960, by repealing Sections 156.010 and 156.020 of said Chapter, having as their subject matter the rate of the gross receipt tax levy on water works revenue fund, and enacting in lieu thereof two new sections to be known as Sections 156.010 and 156.020 of Chapter 156 of the Revised Code of the City of St. Louis, containing the same subject matter providing that a portion of said tax be set aside for the credit of the "Unimproved Street Fund" and containing a savings clause.

Be it ordained by the City of St. Louis, as follows:

Section One. Chapter 156 of the Revised Code of the City of St. Louis, 1960 is hereby amended by repealing Sections 156.010 and 156.020 of said Chapter and enacting in lieu thereof two new sections to be known as Sections 156.010 and 156.020 of Chapter 156 of the Revised Code of the City of St. Louis, which new sections shall be and read as follows:

"156.010. Tax Levy. — There is hereby levied and imposed a tax in the amount of 10% on the gross receipts of the Water Works Revenue Fund. Of such 10%-6% shall be collected in the rate structure provided for in Ordinance No. 55357, approved July 17, 1969 and 4% shall be passed on to the consumer."

"156.020. Payment of Tax.—The Comptroller shall transfer, on the last day of each month, from the Water Works Revenue Fund to Municipal Revenue, a sum equivalent to 10% of the gross payments into the Water Works Revenue Fund during such month. The Comptroller is hereby authorized and directed to place to the credit of the

"Unimproved Street Fund," established by Ordinance 55852, from the proceeds of the gross receipts tax herein provided, an amount equal to 0.15% of the gross so taxed.

Section Two. The amendment of Chapter 156 by this ordinance shall not affect or impair any act done or right vested or accrued, or any proceeding, suit or prosecution had or commenced in any cause before such repeal and amendment takes effect; by every act done, or right vested or accrued, or proceeding, suit or prosecution had or commenced shall remain in full force and effect to all intents and purposes as if such chapter so amended and each section so repealed had remained in full force and effect. No offense committed and no liability, penalty or forfeiture, either civilly or criminally incurred, prior to the time when this chapter is amended and a part thereof is repealed or altered by this ordinance, shall be discharged or affected by such amendment and repeal; but prosecutions and parts for such offenses, liabilities, penalties or forfeitures shall be instituted and proceeded with in all respects as if such chapter and part thereof had not been amended and repealed, respectively.

Section Three. Every person convicted of a violation of any section of this ordinance shall be punished by a fine of not less than One Dollar nor more than Five Hundred Dollars or by imprisonment for not more than 90 days or by both such fine and imprisonment. Each day that any violation shall continue shall constitute a separate offense.

Section Four. This being an ordinance providing for a tax rate, it is hereby declared to be an emergency measure and shall become effective immediately upon its approval by the Mayor.

Approved: July 1, 1971.