

## **DELINQUENT TAX PAYMENTS**

### **TRANSIENT RENTALS**

#### **Section 3.08.070 Due date--Returns and payments.**

A. The tax imposed by this chapter shall be paid by the transient to the operator at the time that rent is paid. All amounts of such taxes collected by any operator are due and payable to the tax administrator on a quarterly basis on the fifteenth day of the following month for the preceding three months; and are delinquent on the last day of the month in which they are due. Commencing July 1, 2002 and for each three month quarter thereafter, the quarters shall be consistent with the city's fiscal year. (eg. October 1, January 1 and April 1 of each fiscal year.) The tax administrator has authority to classify and/or district the operators for determination of applicable tax periods, and shall notify each operator of the due and delinquent dates for the operator's returns.

B. On or before the fifteenth day of the month following each quarter of collection, a return for the preceding quarter's tax collections shall be filed with the tax administrator. The return shall be filed in such form as the tax administrator may prescribe by every operator liable for payment of tax.

C. Returns shall show the amount of tax collected or otherwise due for the related period. The tax administrator may require returns to show the total rentals upon which tax was collected or otherwise due, gross receipts of operator for such period and an explanation in detail of any discrepancy between such amounts, and the amount of rents exempt, if any.

D. The person required to file the return shall deliver the return, together with the remittance of the amount of the tax due, to the tax administrator at his or her office, either by personal delivery or by mail. If the return is mailed, the postmark shall be considered the date of delivery for determining delinquencies.

E. For good cause, the tax administrator may extend for not to exceed one month, the time for making any return or payment of tax. No further extension shall be granted, except by the transient lodging tax review committee. Any operator to whom an extension is granted shall pay interest at the rate of one-half of one percent per month on the amount of tax due without pro-ratio for a fraction of a month.

If a return is not filed, and the tax and interest due is not paid by the end of the extension granted, then the interest shall become a part of the tax for computation of penalties described elsewhere in this chapter.

F. The tax administrator, if he or she deems it necessary in order to insure payment or facilitate collection by the city of the amount of taxes in any individual case may require returns and payment of the amount of taxes for other than quarterly periods. (Ord. 59 § 7, 1976)(Ord. 228, Amended, 04/22/2002)

#### **Section 3.08.080 Penalties and interest.**

A. Original Delinquency. Any operator who has not been granted an extension of time for remittance of tax due and who fails to remit any tax imposed by this chapter prior to delinquency shall pay ten percent of the amount of the tax due in addition to the amount of the tax.



B. Continued Delinquency. Any operator who has not been granted an extension of time for remittance of tax due, and who failed to pay any delinquent remittance on or before a period of thirty (30) days following the date on which the remittance first became delinquent shall pay a second delinquency penalty of fifteen (15) percent of the amount of the tax due plus the tax and the ten percent penalty first imposed.

C. Fraud. If the tax administrator determines that the nonpayment of any remittance due under this chapter is due to fraud or intent to evade the provisions thereof, a penalty of twenty-five (25) percent of the amount of the tax shall be added thereto in addition to the penalties stated in subsections A and B of this section.

D. Interest. In addition to the penalties imposed, any operator who fails to remit any tax imposed by this chapter shall pay interest at the rate of one percent per month or fraction thereof without proration for portions of a month, on the amount of the tax due, exclusive of penalties, from the date on which the remittance first became delinquent until paid.

E. Penalties Merged With Tax. Every penalty imposed and such interest as accrued under the provisions of this section shall be merged with and become a part of the tax herein required to be paid.

F. Petition for Waiver. Any operator who fails to remit the tax herein levied within the time herein stated shall pay the penalties herein stated, provided, however, the operator may petition the transient lodging tax review committee for waiver and refund of the penalty or any portion thereof and the transient lodging tax committee may, if a good and sufficient reason is shown, waive and direct a refund of the penalty or any portion thereof. (Ord. 59 § 8, 1976)

### FOOD & BEVERAGE

#### **Section 3.12.050 Reporting and Remitting**

On or after July 1, 2007 (Fiscal Year 2007-2008) every operator shall, on or before the last day of the month following the end of each calendar quarter (in the months of April, July, October and January), make a return to the recorder, on forms provided by the City, specifying the total sales subject to this chapter and the amount of tax collected under this chapter. At the time the return is filed, the full amount of the tax collected shall be remitted to the recorder. A return shall not be considered filed until it is actually received by the recorder. Payments received by the recorder for application against existing liabilities will be credited toward the period designated by the taxpayer under conditions which are not prejudicial to the interest of the City. A condition which is considered prejudicial is the imminent expiration of the statute of limitations for a period or periods. Non-designated payments shall be applied in the order of the oldest liability first, with the payment credited first toward any accrued penalty, then to interest, then to the underlying tax until the payment is exhausted. Crediting of a payment toward a specific reporting period will be first applied against any accrued penalty, then to interest, then to the underlying tax.



### **Section 3.12.060 Penalties and Interest**

A. Any operator who fails to remit any portion of any tax imposed by this chapter within the time required, shall pay a penalty of ten percent of the amount of the tax, in addition to the amount of the tax.

B. Any operator who fails to remit any delinquent remittance on or before a period of 60 days following the date on which the remittance first became delinquent, shall pay a second delinquency penalty of ten percent of the amount of the tax in addition to the amount of the tax and the penalty first imposed.

C. If the recorder determines that the nonpayment of any remittance due under this chapter is due to fraud, a penalty of 25% percent of the amount of the tax shall be added thereto in addition to the penalties stated in subparagraphs A and B of this section.

D. In addition to the penalties imposed, any operator who fails to remit any tax imposed by this chapter shall pay interest at the rate of one percent per month or fraction thereof on the amount of the tax, exclusive of penalties, from the date on which the remittance first became delinquent until paid.

E. Every penalty imposed and such interest as accrues under the provisions of this section shall become a part of the tax required to be paid.

F. Notwithstanding subsection 3.12.020.C, all sums collected pursuant to the penalty provisions in paragraphs A, B and C of this section shall used for financing of improvements to the Sanitary or Storm Sewer Systems or the Water System.  
(Ord. 262, Add, 12/18/2006)