

Ordinance Change Sec. 2-3-54

Item: First reading to change Sec 2-3-54.

Discussion:

1. To update Sec 2-3-54.
2. Sec 2-3-54 currently reads as follows:

Sec. 2-3-54. - Procedure upon failure to collect; report.

(a) If any person, whose duty it is to do, shall fail or refuse to collect the tax imposed under this article and to make, within the time provided in this article, the reports and remittances required in this article, the treasurer shall proceed in such a manner as deemed best to obtain facts and information on which to base the estimate of the tax due. As soon as the treasurer shall procure such facts and information obtainable upon which to base the assessment of any tax payable by any person who has failed or refused to collect such tax and to make such report and remittance, the treasurer shall proceed to determine and assess against such person the tax and penalties provided by for this article and shall notify such person, by registered mail, sent to such person's last known place of address, of the total amount of such tax and penalties and the total amount thereof shall be payable within ten days from the date of such notice.

(b) It shall be the duty of the treasurer to ascertain the name of every person operating a hotel or motel in the town, liable for the collection of the tax levied by this article, who fails, refuses or neglects to collect such tax or to make, within the time provided by this article, the reports or remittances required in this article. The treasurer may have a summons issued for such person in the manner provided by law and may serve a copy of such summons upon such person in the manner provided by law and shall make one return of the original to the general district court.

Recommendations:

1. Town Council to approve the first reading of the following changes to Sec 2-3-54

Sec. 2-3-54 to be changed to the following:

Sec. 2-3-54. - Procedure upon failure to collect; report.

(a) If any person, whose duty it is to do, shall fail or refuse to collect the tax imposed under this article and to make, within the time provided in this article, the reports and remittances required in this article, the treasurer shall proceed in such a manner as deemed best to obtain facts and information on which to base the estimate of the tax due. As soon as the treasurer shall procure such facts and information obtainable upon which to base the assessment of any tax payable by any person who has failed or refused to collect such tax and to make such report and remittance, the treasurer shall proceed to determine and assess against such person the tax and penalties provided by for this article and shall notify such person, by registered mail, sent to such person's last known place of address, of the total amount of such tax and penalties and the total amount thereof shall be payable within ten days from the date of such notice.

(b) It shall be the duty of the treasurer to ascertain the name of every person operating a lodging facility in the town, liable for the collection of the tax levied by this article, who fails, refuses or neglects to collect such tax or to make, within the time provided by this article, the reports or remittances required in this article. The treasurer may have a summons issued for such person in the manner provided by law and may serve a copy of such summons upon such person in the manner provided by law and shall make one return of the original to the general district court.

2. Town Council to approve the first reading of the ordinance change as presented.