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#### **Section 4.15.070 Tax returns—Penalties and interest for delinquency.**

- (a) Every person making sales, rentals, or performing services within the city shall complete a signed return for the required filing period and deliver or mail the return to the city administrator or city treasurer. The return shall set forth the total amount of all sales, rentals or services regardless of whether such sales, rentals or services are taxable or nontaxable, the amount of sales tax due and such other information as the city may require. Returns are due by the end of the month following the reporting period. If the last day of the month is a Saturday, Sunday, or federal, state or city holiday, the due date will be extended until the next business day, immediately following the end of each filing period.
- (b) Returns shall be filed for each calendar month, unless the operator is allowed or directed by the city administrator or city treasurer to file for a different time period (i.e. quarterly or annually).
- (c) An operator, other than a governmental agency, making only exempt sales may be allowed, upon written request to the city administrator or city treasurer, to file returns for periods which vary from the each calendar month and which cover time periods up to one (1) year.
- (d) The tax levied under this ordinance, whether or not collected from the buyer, except for credit transactions covered in subsection (e) of this section, must be remitted by the seller to the city at the time of transmitting the return, and if not so remitted or if the return is not timely filed, such tax is delinquent. The postmark shall determine the date of filing mailed returns. In addition, a late payment penalty of five (5) percent per month or any fraction thereof, not to exceed a total accrual of twenty-five (25) percent shall be added to all returns until such tax, penalty, and interest thereon have been paid. Such penalty shall be assessed and collected in the same manner as the tax is assessed and collected. In addition to these penalties, interest at the rate of fifteen (15) percent per year on the delinquent tax is collected (accruing monthly at one and one-quarter (1.25) percent).
- (e) The seller shall report sales tax to the city for sales tax previously paid by the seller on any sale, service or rental made on credit to the extent the seller declares such debt to be uncollectible and a bad debt. Such bad debt credit must be claimed on a filed sales tax report within two (2) years from the date of sale in which the bad debt arose.
- (f) There may be published, from time to time, the names of sellers delinquent in remitting sales taxes and the amount thereof, provided that the names of sellers who have signed a confession of judgment for the delinquent sales taxes, penalties, and interest, and a stipulation to postpone such stipulation as of the date on which the names are submitted to the publisher, will not be published. Information may also be made available to the public in the form of statistical reports and financial statements if the identity of particular sellers is not revealed by the reports. The following information shall be made available to the public:
  - (1) The name and address of sellers;
  - (2) If a seller is registered to collect sales tax in the city;
  - (3) If a seller is current in filing sales tax returns and in remitting sales tax;
  - (4) The number of returns not filed.
- (g) Information shall be confidential. Except as otherwise provided herein, all returns, reports, and information required to be filed with the city under this ordinance and all information deductible from such filed returns, reports, and information shall be kept confidential and are not subject to public inspection. Except upon court order, such returns, reports, and information shall be made available only to the city administrator or city treasurer, or mayor.

(Ord. No. FY20-14 , § 3, 4-13-2020)

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Editor's note(s)—Ord. No. FY20-14 , § 3, adopted April 13, 2020 amended § 4.15.070 and in doing so changed the title of said section from "Monthly returns—Penalties and interest for delinquency" to "Tax returns—Penalties and interest for delinquency," as set out herein.