

ORDINANCE NO. 104

AN ORDINANCE AMENDING TITLE 3, SECTIONS 3.04.050 OF THE SALES TAX ORDINANCE KNOWN AS "APPLICATION FOR TAX REFUND"; SECTION 3.04.080 KNOWN AS "REMITTANCE OF TAX COLLECTED"; AND REPEALING SECTION 3.04.100 KNOWN AS "SELLER'S COMPENSATORY COLLECTION DISCOUNT" AND ADDING SECTION 3.04.100 KNOWN AS "TIME OF FILING RETURN".

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BETHEL:

That Section 3.04.050 of the Bethel Code of Ordinances is amended to read as follows:

3.040.050 Application for Tax Refund
"The Buyer shall state why it is claimed that the sale is exempt, sign the application and present it to the City Manager within thirty (30) days of the sales."

That Section 3.04.080 of the Bethel Code of Ordinances is amended to read as follows:

3.04.080 Remittance of Tax Collected
Payment of tax collected by sellers under this ordinance shall be made in the following manner:

A. If at the end of any calender month, the sellers accumulated tax liability to the City exceeds \$100 the amount of the tax collected shall be paid over to the City by the fifteenth (15) day of the following month.

B. If at the end of a calender month, the amount of tax collected or otherwise due to the City is \$100 or less, that amount shall be paid to the City with the next required deposit as in Section 3.04.080 -A- above.

C. If the fifteenth day of any month is either a Saturday, Sunday or a legal holiday, the deposit must be paid to the City not later than the next business day.

D. If at the end of any quarter period the total amount of an unpaid tax due to the City is \$100 or less, that amount may be made with the quarterly sales tax return.

E. If a seller is required to make deposit under -A- and or -B- above the requirements under those paragraphs will be deemed to have been met if the actual amount deposited equals at least 90% of the amount that should have been deposited as shown by actual sales amounts for the period reported on the quarterly sales tax return, and the difference remitted along with the quarterly report.

F. Payments under this paragraph may be made by mail as outlined in 3.04.080 A.

That Section 3.04.100 is amended to read as follows:

3.04.100 Time of filing of return

Sellers shall file returns in accordance with the following schedule:

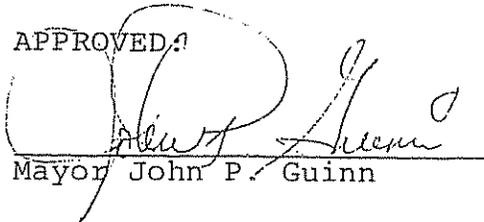
- A. Quarterly. Unless as otherwise provided for in this section, sellers shall on or before the fifteenth (15) day of the month succeeding the end of each quarter ending March 15, June 15, September 15, and December 15, prepare a return for the preceding quarter upon forms furnished by the City. (Returns shall be filed by the fifteenth (15) day of the month following the end of each quarter.) In the event the 15th day of the month falls on a legal holiday, the return may be filed on the first business day following. Returns mailed to the City are considered filed on the postmark date. If the postmark is not legible, the seller has the burden of proving the time when the postmark was made;
- B. Monthly. If a seller fails to file or is late in filing returns for two (2) of the last four (4) quarter year periods, the City Manager may require the seller to submit returns and payments each month within a time period after the end of the month to be determined by the City Manager;
- C. Itinerant Seller. A person doing business within the City and leable for an itinerant non-resident business license on less than an annual basis shall file a sales tax return and remit in full the tax shown as due within twenty-four (24) hours following expiration of his/her license, but in any event prior to leaving the City;
- D. Sale of Business to Another Person. A seller who sells his/her business to another person shall make a final sales tax return within fifteen days after the date of selling the business. The purchaser of the business shall withhold a portion of the purchase money sufficient to pay any sales tax, penalties and interest that may be due until the seller displays a receipt from the City showing that all tax obligations imposed by this Ordinance have been paid. If any purchaser of a business fails to withhold this sum, he/she shall be personally liable for the taxes, penalties and interest owed by the seller to the City;
- E. Upon termination of Business Activities. If a seller terminates his business without the benefit of a purchaser, successor, successors or assigns, he shall make a final return and settlement of tax obligations within fifteen (15) days;

F. Filings to be Continuous. A person who has filed a sales tax return will be presumed to be making sales in successive quarters unless he files a return showing termination or sale of his/her business.

(Ord. No. 72)

Passed and approved this 9th day of January, 1977.

APPROVED:



Mayor John P. Guinn

ATTEST:



Altha J. Hill, City Clerk