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- A. Every person paying an admission to a temporary or transient place as defined in Section 3.20.010 shall also be subject to the tax levied by this chapter, and every person operating or conducting such a temporary or transient place shall collect and remit such tax as provided in this chapter.
- B. Prior to conducting such a temporary or transient place, a permit shall first be obtained from the city comptroller. Every person conducting such temporary or transient place shall file a statement and remittance covering the taxes collected on the day following the conclusion of operations or at such reasonable time or times as the city comptroller determines; provided, however, that before a permit shall be issued under this section, the applicant for the same shall deposit with the city comptroller a sum of money, or bond in lieu thereof, conditioned upon the faithful compliance with the provisions of this section, in an amount to be determined by the city comptroller as sufficient to cover the amounts which shall become due and owing to the city upon the conclusion of temporary or transient operations.

(1981-M-12 : § 1 (part))