

3.20.100 Determination of tax due by city collector

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If any person required to collect and remit the tax imposed by this chapter fails to file a statement and a remittance, or if the city comptroller has reasonable cause to believe that an erroneous statement has been filed, the city comptroller may proceed to determine the amount due to the city and in connection therewith shall make such investigations and take such testimony and other evidence as may be necessary; provided, however, that notice and opportunity to be heard be given any person who may become liable for the amount owing prior to any determination by the city comptroller.

(1981-M-12 : § 1 (part))