

3.32.040 Return of taxpayer - Payment of tax

3.32.040 – Return of taxpayer - Payment of tax

- A. Except as provided hereinafter in this section, on or before the last day of each calendar month, every person engaged in the business of renting, leasing or letting rooms in a hotel in this city during the preceding calendar month shall file a return with the comptroller, stating:
1. The name of the operator;
 2. His residence and the address of his principal place of business and the address of the principal place of business (if that is a different address) from which he engages in the business of renting, leasing or letting rooms in a hotel in this city;
 3. The total amount of rental receipts received by him during the preceding calendar month from renting, leasing or letting rooms during such preceding calendar month;
 4. Total amount of rental receipts received by him during the preceding calendar month from renting, leasing or letting rooms to permanent residents during such preceding calendar month;
 5. Total amount of other exclusions from gross rental receipts allowed by this chapter;
 6. Gross rental receipts which were received by him during the preceding calendar month and upon the basis of which the tax is imposed;
 7. The amount of tax due;
 8. The amount of penalty due, if any;
 9. Such other reasonable information as the comptroller may require.
- B. If the operator's average monthly tax liability to the comptroller does not exceed one hundred dollars, the comptroller may authorize his returns to be filed on a quarter annual basis, with the return for January, February and March of a given year being due by April 30th of such year; with the return for April, May and June of a given year being due by July 31st of such year; with the return for July, August, and September of a given year being due by October 31st of such year, and with the return for October, November and December of a given year being due by January 31st of the following year.
- C. If the operator's average monthly tax liability to the comptroller does not exceed twenty dollars(\$20.00), the comptroller may authorize his returns to be filed on an annual basis, with the return for a given year being due by January 31st of the following year.
- D. Such quarterly and annual returns, as to form and substance, shall be subject to the same requirements as monthly returns.
- E. Notwithstanding any other provision of this chapter concerning the time within which an operator may file his return, in the case of any operator who ceases to engage in a kind of business which makes him responsible for filing returns under this chapter, such operator shall file a final return, under this chapter, with the comptroller not more than one (1) month after discontinuing such business.
- F. Where the same person has more than one (1) business registered with the comptroller under separate registrations under this chapter, such person shall not file each return that is due as a single return covering all such registered businesses, but shall file separate returns for each such registered business.
- G. In his return, the operator shall determine the value of any consideration other than money received by him in connection with the renting, leasing or letting of rooms in the course of his business and he shall include such value in his return. Such determination shall be subject to review and revision by the comptroller.
- H. Where the operator is a corporation, the return filed on behalf of such corporation shall be signed by the president, vice president, secretary or treasurer or by the properly accredited agent of such corporation.
- I. The person filing the return herein provided for shall, at the time of filing the return, pay to the comptroller the amount of tax imposed. All monies received by the comptroller, under the provisions of this chapter, shall be paid into the city treasury.
- J. The comptroller may, upon separate written notice to a taxpayer, require the taxpayer to prepare and file with the comptroller within not less than sixty (60) days after receipt of the notice an annual information return for the tax year specified in the notice. Such annual return to the comptroller shall include a statement of gross receipts as shown by the operator's last state income tax return. If the total receipts of the business as reported in the state income tax return do not agree with the gross receipts reported to the comptroller for the same period, the operator shall attach to his annual information return a schedule showing a reconciliation of the two amounts and the reasons for the difference. The operator's annual information return to the comptroller shall also disclose any additional reasonable information which the comptroller deems would be helpful in determining the accuracy of the monthly, quarterly or annual tax returns by such operator as hereinbefore provided for in this section.
- K. The chief executive officer, proprietor, owner or highest ranking manager shall sign the annual return to certify the accuracy of the information contained therein. Any person who willfully signs the annual return containing false or inaccurate information shall be guilty of perjury and punished accordingly. The annual return form prescribed by the comptroller shall include a warning that the person signing the return may be liable for perjury.

3.32.040 Return of taxpayer - Payment of tax

L. The foregoing portion of this section concerning the filing of an annual information return shall not apply to an operator who is not required to file an income tax return with the United States Government.

(1995-M-19 : § 1; 1986-M-27 : § 1; 1983-M-17 : § 1 (part); 1982-M-65 : § 1 (part))