

3.32.050 Exemptions

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- A. Any person engaged in the business of renting, leasing or letting hotel rooms in this city who fails to make a return, or to keep books and records as required herein, or who makes a fraudulent return, or who willfully violates any provision of this chapter, or any officer or agent of a corporation engaged in the business of renting, leasing or letting hotel rooms in this city who signs a fraudulent return made on behalf of such corporation shall, if found guilty, be fined not more than \$500.00. Each and every day such person is engaged in business in violation of this chapter shall constitute a separate offense.
- B. Any person who accepts money that is due to the comptroller under this chapter from a taxpayer for the purpose of acting as the taxpayer's agent to make the payment to the comptroller, but who fails to remit such payment to the comptroller when due, or who purports to make such payment but fails to do so because his check or other remittance fails to clear the bank or other depository against which it is drawn, shall, if found guilty, be fined not more than \$500.00.
- C. Any hotel operator who collects or attempts to collect an amount (however designated) which purports to reimburse such operator for hotel operators' occupation tax liability measured by receipts which such operator knows are not subject to hotel operators' occupation tax, or any hotel operator who knowingly over-collects or attempts to over-collect an amount purporting to reimburse such operator for hotel operators' occupation tax liability in a transaction which is subject to the tax that is imposed by this chapter, shall, if found guilty, be fined not more than \$500.00.

(1995-M-19 : § 1)