

### 3.40.070 Failure to Make Return or Fraudulent Return

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#### **3.40.070 – Failure to Make Return or Fraudulent Return**

Any retailer who fails to make a return, or who makes a fraudulent return, or who willfully violates any other provision of this Ordinance, is guilty of a misdemeanor and, upon conviction thereof, shall be fined not less than One Hundred (\$100.00) Dollars nor more than Five Hundred (\$500.00) Dollars and, in addition, shall be liable in a civil action for the amount of tax due, plus attorney's fees, costs and prejudgment interest.

(1998-M-37 : § 1)