

3.54.080 Filing of return; payment of tax

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The owner of each Motor Fuel Retailer within the City shall file tax returns showing tax receipts received during each monthly period on forms prescribed by the Mayor. The returns shall be due on or before the last day of the calendar month next succeeding the end of the monthly filing period.

At the time of filing such returns, the owner shall pay to the City all taxes due for the period to which the tax return applies, less a commission of one percent (1%) of the amount of the tax, which is allowed to reimburse the owner for the expenses incurred in keeping records, billing, preparing and filing returns, remitting the tax and supplying data to the city upon request. No commission may be claimed by an owner for taxes not timely remitted to the city.

(2018-M-30 : § 1)