

### 3.54.090 Late payment and/or filing; failure to pay and/or file

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#### **3.54.090 – Late payment and/or filing; failure to pay and/or file**

- A. If for any reason a tax imposed under this chapter is not paid when due, a penalty shall be added and collected. For the first offense, \$50.00 or five percent (5%) on the amount of tax which remains unpaid, whichever is greater; for the second offense, \$100 or five percent (5%) on the amount of tax which remains unpaid, whichever is greater; and for the third and subsequent offenses, \$150.00 or five percent (5%) on the amount of tax which remains unpaid, whichever is greater. Whenever any person shall fail to pay any tax as provided in this chapter, the city attorney upon the request of the finance director shall bring or cause to be brought an action to enforce the payment of the tax on behalf of the city in any court of competent jurisdiction.
- B. If no return is filed or tax paid before the Finance Director issues a notice of tax liability under section 3.54.150, a penalty of twenty-five percent (25%) of the full amount of tax claimed due shall be added thereto. If a penalty is assessed under this subsection, no penalty shall be assessed under subsection A.

(2018-M-30 : § 1)