

3.46 – Lumber Tax

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3.46.010 – Tax Imposed

A tax is imposed upon all persons engaged in the City in the business of operating a lumberyard at a rate of two percent (2%) of the gross sales price of all lumber distributed from a location within the City.

(2005-M-14 : § 1; 2004-M-80 : § 1)

3.46.020 – Definitions

As used in this Chapter, unless the context otherwise requires:

- A. “Lumber” means wooden boards, planks, timbers, millwork products, molding, paneling, trusses, siding, plywood, particle board, pressed wood/board, oriented strand board, and any other similar wooden product(s).
- B. “Lumberyard” means any place within the City from which lumber is distributed.
- C. “Person” means any natural individual, firm partnership, association, joint stock company, joint venture, public or private corporation, limited partnership, limited liability company, or any other entity, or a receiver, executor, trustee, or conservator or other representative appointed by order of any court.
- D. “Distribution” of lumber means the act of delivering lumber from a lumberyard to a third party or the act of transferring lumber to another location. Distribution may occur on the premises of the lumberyard or through delivery to another location.

(2005-M-14 : § 1; 2004-M-80 : § 1)

3.46.030 – Credit

Any person engaged in the business of operating a lumberyard and pays State and local sales tax on lumber sold shall receive a credit against the amount of tax due pursuant to this Chapter in an amount equal to the State and local sales tax actually received by the City for the sale of such lumber. In no event shall the credit be greater than the amount of tax due pursuant to this Chapter.

(2005-M-14 : § 1; 2004-M-80 : § 1)

3.46.040 – Return of Tax Payer – Payment of Tax

- A. Except as otherwise provided in this section, on or before the last day of each calendar month, every person engaged in the business of operating a lumberyard in this City during the preceding calendar month shall file a return with the Director of Finance, stating:
 - 1. The legal name of the person;
 - 2. The address of the principal place of business and the address of the principal place of business (if different) from which the person engages in the business of selling lumber in this City;
 - 3. The total amount of gross sales receipts received by the person during the preceding calendar month from orders taken, lumber delivered or selling lumber during such preceding calendar month;
 - 4. The amount of all credits to which the person is entitled;
 - 5. The amount of tax due;
 - 6. The amount of penalty due, if any;
 - 7. Such other reasonable information as the Director of Finance may require.
- B. If the person's average monthly tax liability due the City does not exceed One Hundred Dollars (\$100.00), the Director of Finance may authorize the person's 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; the return for April, May and June of a given year being due by July 31st of such year; the return for July, August and September of a given year being due by October 31st of such year, and the return for October, November and December of a given year being due by January 31st of the following year.
- C. If the person's average monthly tax liability due the City does not exceed Twenty Dollars (\$20.00), the Director of Finance may authorize his returns to be filed on an annual basis, with the return for a given year being due 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 a person must file a return, in the case of any person who ceases to engage in a kind of business which makes the person responsible for filing returns under this Chapter, such person shall file a final return, under this Chapter, with the Director of Finance not more than one (1) month after discontinuing such business.
- F. Where the same person has more than one (1) business registered with the City 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. The person filing the return herein provided for shall, at the time of filing the return, pay to the Director of Finance the amount of tax due. All monies received by the Director of Finance, under the provisions of this Chapter, shall be paid into the City Treasury.

(2005-M-14 : § 1; 2004-M-80 : § 1)

3.46.050 – Records

- A. Every person engaged in the business of operating a lumberyard within the City shall keep books and records for a period of at least twenty-four (24) months, unless otherwise authorized by the City, which at a minimum shall include a daily sheet showing:
 - 1. The amount of taxable receipts for the sale of lumber distributed from the lumberyard within the twenty-four month period;
 - 2. The actual tax receipts or legible copies thereof collected for the dates in question.
- B. The Mayor or the Mayor's designee shall at all reasonable times have full access to such books and records. Such records to be kept or stored at a location within the City.
- C. Any financial records submitted pursuant to this Chapter or any rule and regulation promulgated thereunder shall not be available for public inspection to the extent permitted by law.

(2005-M-14 : § 1; 2004-M-80 : § 1)

3.46.060 – Interest

In the event of failure by any person to pay to the Director of Finance the tax required hereunder within thirty (30) days after the same shall be due, interest shall accumulate and be due upon said tax at the rate of one and one-half percent (1-1/2 %) per thirty (30) day period or fraction thereof.

(2005-M-14 : § 1; 2004-M-80 : § 1)

3.46.070 – Separability

If any provision, clause, sentence, paragraph, section, or part of this Chapter, or application thereof to any person, firm, corporation, public agency or circumstance, shall for any reason be adjudged by a court of competent jurisdiction to be unconstitutional or invalid, said judgment shall not affect, impair or invalidate the remainder of this Chapter and the application of such provision to other persons, firms, corporation, public agencies or circumstances, but shall be confined in its operation to the provision, clause, sentence, paragraph, section, or part thereof directly involved in the controversy in which such judgment has been rendered and to the person, firm, corporation, public agency, or circumstances involved. It is hereby declared to be the legislative intent of the corporate authorities of the City that this Chapter would have been adopted had such unconstitutional or invalid provision, clause, sentence, paragraph, section, or part thereof not been included.

(2005-M-14 : § 1; 2004-M-80 : § 1)