

VILLAGE OF ROSEMONT

GROSS RECEIPTS TAX NEW BUSINESS PACKET





VILLAGE OF ROSEMONT

GROSS RECEIPTS TAX ACKNOWLEDGMENT FORM

I hereby acknowledge receipt of the Village of Rosemont Gross Receipts Tax New Business Packet which contains the following documents:

- Gross Receipts Tax Registration Form
- Gross Receipts Tax Form
- Copy of the Eating Establishments Ordinance
- Copy of the Tax Rights and Responsibilities Ordinance

Business Name: _____

Business Address: _____

Name of Representative Receiving Packet: _____

Signature of Representative Receiving Packet: _____

Date Signed: _____



VILLAGE OF ROSEMONT

GROSS RECEIPTS TAX REGISTRATION FORM

BUSINESS INFORMATION:

Business Name: _____
Street Address: _____
Telephone: _____
Date Opened: _____
Email: _____

CORPORATE INFORMATION (if different from above)

Corporate Name: _____
Corporate Address: _____
Telephone: _____
Email: _____

OWNER/MANAGER INFORMATION

Name of Owner/Manager _____
Owner/Manager Phone _____
Owner/Manager Email _____

GROSS RECEIPTS TAX FORM PREPARER

Name of Preparer: _____
Prepare Telephone: _____
Preparer Email: _____

I hereby declare that I have examined this registration form, and to the best of my knowledge the information entered on this form is true, correct and complete.

Signature of Owner or Officer

Title

Date

Printed Name of Owner or Officer

Please return completed form to:

Village of Rosemont, Finance Department
9501 W. Devon, Suite 200, Rosemont, IL 60018



VILLAGE OF ROSEMONT

9501 WEST DEVON AVE.
ROSEMONT, IL 60018

TAX ON THE GROSS RECEIPTS OF PLACES FOR EATING AS PROVIDED
BY CHAPTERS 7 AND 7A OF TITLE 3 OF THE VILLAGE OF ROSEMONT'S MUNICIPAL CODE

NAME OF EATING ESTABLISHMENT _____

ADDRESS OF EATING ESTABLISHMENT _____

NAME OF OPERATOR _____

ADDRESS OF OPERATOR _____

CONTACT EMAIL / PHONE NUMBER _____

THIS RETURN FILED FOR THE MONTH ENDING _____

- (1) GROSS SALES OF FOOD AND/OR BEVERAGES _____
- (2) GROSS SALES OF BEER, WINE, AND LIQUOR _____
- (3) SALES SUBJECT TO TAX (1) + (2) _____
- (4) GROSS RECEIPTS TAX 1% OF LINE (3) _____
- (5) ADD: PENALTY FOR LATE PAYMENT 5% OF LINE (4)* _____
- (6) ADD: PENALTY FOR LATE FILING 5% OF LINE (4)** _____
- (7) ADD: INTEREST OF 1.5% PER MONTH OR PART THEREOF, IF APPLICABLE*** _____
- (8) TOTAL TAX, PENALTY AND INTEREST (LINE 4 + LINE 5 + LINE 6 + LINE 7) _____

THE UNDERSIGNED CERTIFIES THAT THE INFORMATION SET FORTH IN THIS RETURN IS TRUE AND ACCURATE TO THE BEST OF THEIR KNOWLEDGE AND BELIEF AND IS TAKEN FROM THE BOOKS AND RECORDS OF THE BUSINESS FOR WHICH THE RETURN IS FILED

(SIGNATURE OF PERSON, OTHER THAN TAXPAYER PREPARING THIS RETURN)

(SIGNATURE OF TAXPAYER)

(NAME OF FIRM OR EMPLOYER, IF ANY)

(TITLE)

(DATE)

(DATE)

THIS RETURN SHALL BE DUE ON OR BEFORE THE LAST DAY OF THE NEXT CALENDAR MONTH

**MAKE CHECK PAYABLE TO: VILLAGE OF ROSEMONT
AND MAIL TO: 9501 WEST DEVON AVE.
ROSEMONT, IL 60018**

*******DO NOT INCLUDE ANY OTHER INVOICE OR PAYMENT FOR THE VILLAGE OF ROSEMONT WITH YOUR TAX RETURN*******

***PENALTY FOR LATE PAYMENT, WITHIN 30 DAYS OF THE DUE DATE, IS 5% OF THE TAX DUE.
**PENALTY FOR LATE FILING, WITHIN 30 DAYS OF THE DUE DATE, IS 5% OF THE TAX DUE.
ADDITIONAL PENALTIES APPLY FOR FILINGS THAT ARE MORE THAN 30 DAYS LATE.**

*****INTEREST CHARGE FOR LATE PAYMENT, UNDERPAYMENT, OR NONPAYMENT OF TAX - 1.5% PER MONTH OR PART THEREOF.**

CHAPTER 7: EATING ESTABLISHMENTS TAX

Section

3-7-1: Definitions

3-7-2: Tax Imposed; Rate; Payment, Collection And Exemptions

3-7-3: Contents And Inspections Of Books And Records

3-7-4: Transmittal Of Tax Return And Revenue By Owner; Delinquency

3-7-5: Enforcement Of Payment

3-7-6: Suspension Or Revocation Of Licenses; Hearing

3-7-7: Violations; Penalties

Cross-reference:

See title 4, chapter 20 , articles A through E of this Code for food and food service establishments

3-7-1: DEFINITIONS:

When used in this chapter, the following words and terms shall have the meanings ascribed to them in this section:

GROSS RECEIPTS: The consideration received, valued in money, whether received in money or otherwise, including cash, credits, property, and services at a place for eating for food and beverages furnished at the place for eating which are consumed at the place for eating. "Gross receipts" do not include amounts paid for Federal, State and local taxes, including the tax levied by this chapter, and do not include amounts paid as gratuities for the employees of the place for eating.

OWNER: Any person having an ownership interest in or conducting the operation of a place for eating.

PERSON: Any natural individual, firm, partnership, association, joint stock company, joint venture, public or private corporation, club, fraternal organization, or a receiver, executor, trustee, conservator or other representative appointed by order of any court.

PLACES FOR EATING: All premises located within the corporate limits of the Village of Rosemont where food and/or beverages are sold for consumption on the premises. "Places for eating" include, but are not limited to restaurants, cocktail lounges, taverns, banquet facilities, hotel/motel room service, and food courts or kiosks in an indoor shopping mall which provide food/beverages that are ready to eat.

(Ord. 81-11-18B, 11-18-1981; amd. Ord. 2013-9-11A, 9-11-2013)

3-7-2: TAX IMPOSED; RATE; PAYMENT, COLLECTION AND EXEMPTIONS:

A. There is hereby levied and imposed upon owners of places for eating a tax at the rate of one percent (1%) of gross receipts received for food and beverages furnished by the owner on or after January 1, 1982.

B. The owner of a place for eating may collect an amount from persons who purchase food and beverages at the place for eating which shall reimburse the owner for the tax imposed on the owner by this chapter.

C. The tax levied by this chapter shall be paid in addition to any and all other taxes and charges.

D. In the event that there is a sale of food and beverages on credit, an owner shall not be liable for payment of the tax imposed by this chapter on such a sale until he receives payment for the sale.

(Ord. 81-11-18B, 11-18-1981)

3-7-3: CONTENTS AND INSPECTIONS OF BOOKS AND RECORDS:

A. It shall be the duty of every owner to keep accurate and complete books and records to which the Finance Director, or their deputies or representatives, shall at all times have full access, which records shall include a daily sheet showing the amount of gross receipts received during that day.

B. The Finance Director or any person certified by either of them as their deputy or representative, may enter the premises of any place for eating for inspection and examination of books and records in order to effectuate the proper administration of this chapter and to assure the enforcement of the collection of the tax imposed.

C. It shall be unlawful for any person to prevent, hinder, or interfere with the Finance Director, or their duly authorized deputies or representatives, in the discharge of their duties in the performance of this chapter.

(Ord. 81-11-18B, 11-18-1981)

3-7-4: TRANSMITTAL OF TAX RETURN AND REVENUE BY OWNER; DELINQUENCY:

A. The owner or owners of each place for eating shall file tax returns showing the gross receipts received during each calendar month period upon forms prescribed by the Village Finance Officer. Returns for each calendar month shall be due on or before the last day of the next calendar month, i.e., the return for January shall be due on or before the last day of February; the return for February shall be due on or before the last day of March, etc. At the time of the filing of said tax returns, the owner shall pay to the Finance Director all taxes due for the period to which the tax return applies.

B. If, for any reason, any tax is not paid when due, a penalty at the rate of one percent (1%) per thirty (30) day period, or portion thereof, from the day of delinquency shall be added and collected.

(Ord. 81-11-18B, 11-18-1981)

3-7-5: ENFORCEMENT OF PAYMENT:

Whenever any person shall fail to pay the tax imposed by this chapter, the Village Attorney shall, upon request of the Village President, bring or cause to be brought an action to enforce the payment of the tax on behalf of the Village in any court of competent jurisdiction.

(Ord. 81-11-18B, 11-18-1981)

3-7-6: SUSPENSION OR REVOCATION OF LICENSES; HEARING:

If the Village President, after a hearing held by or for him, shall find that any owner has wilfully avoided the payment of any tax imposed by this chapter, he may suspend or revoke all Village licenses held by such tax evader. The owner shall have an opportunity to be heard at such hearing to be held not less than seven (7) days after being mailed notice of the time when and the place where the hearing is to be held, addressed to him at his last known place of business. Any suspension or revocation of any license shall not release or discharge the owner from his civil liability for the payment of the tax nor from prosecution from such offense.

(Ord. 81-11-18B, 11-18-1981)

3-7-7: VIOLATIONS; PENALTIES:

A. Any person found guilty of violating, disobeying omitting, neglecting, or refusing to comply with or unlawfully resisting or opposing the enforcement of any of the provisions of this chapter, except when otherwise specifically provided, upon conviction thereof, shall be punishable by a fine of not less than two hundred dollars (\$200.00) for the first offense, and not less than three hundred dollars (\$300.00) nor more than seven hundred fifty dollars (\$750.00) for the second and each subsequent offense in any one hundred eighty (180) day period; provided, however, that all actions seeking the imposition of fines only shall be filed as quasi-criminal actions subject to the provisions of the Illinois Civil Practice Law (735 ILCS 5/2-101 et seq.)

B. A separate and distinct offense shall be regarded as committed each day upon which a person shall continue any violation of this chapter or permit any such violation to exist after notification thereof.

C. Any owner subjected to the penalties provided by this section shall not be discharged or released from the payment of any tax.

(Ord. 81-11-25, 11-25-1981)



ARTICLE A: EATING ESTABLISHMENTS TAX - OFF-PREMISES CONSUMPTION

Section

3-7A-1: Definitions

3-7A-2: Tax Imposed; Rate; Payment, Collection And Exemptions

3-7A-3: Contents And Inspections Of Books And Records

3-7A-4: Transmittal Of Tax Return And Revenue By Owner; Delinquency

3-7A-5: Enforcement Of Payment

3-7A-6: Suspension Or Revocation Of Licenses; Hearing

3-7A-7: Violations; Penalties

3-7A-1: DEFINITIONS:

When used in this chapter, the following words and terms shall have the meanings ascribed to them in this section:

GROSS RECEIPTS: The consideration received, valued in money, whether received in money or otherwise, including cash, credits, property, and services at a place for eating for food and/or beverages provided by take-out or delivery and intended to be consumed at some place other than the place for eating. "Gross receipts" do not include amounts paid for Federal, State and local taxes, including the tax levied by this chapter, and do not include amounts paid as gratuities for the employees of the place for eating.

OWNER: Any person having an ownership interest in or conducting the operation of a place for eating.

PERSON: Any natural individual, firm, partnership, association, joint stock company, joint venture, public or private corporation, club, fraternal organization, or a receiver, executor, trustee, conservator or other representative appointed by order of any court.

PLACES FOR EATING: All premises located within the corporate limits of the Village of Rosemont where food and/or beverages are sold for consumption on the premises. "Places for eating" include, but are not limited to restaurants, cocktail

lounges, taverns, banquet facilities, hotel/motel room service, and food courts or kiosks or other stores/locations in an indoor shopping mall which provide food/beverages that are ready to eat. "Places for eating" do not include grocery stores, gasoline stations, or other stores/locations not within an indoor shopping mall that do not have a designated seating area for the consumption of food and/or beverages on their premises.

(Ord. 2021-3-8A, 3-8-2021)

3-7A-2: TAX IMPOSED; RATE; PAYMENT, COLLECTION AND EXEMPTIONS:

A. There is hereby levied and imposed upon owners of places for eating, as defined in this chapter, a tax at the rate of one percent (1%) of the gross receipts (as defined in this chapter 7A) received for food and/or beverages furnished by the owner on or after April 1, 2021.

B. The owner of a place for eating may collect an amount from persons who purchase food and/or beverages at the place for eating which shall reimburse the owner for the tax imposed on the owner by this chapter 7A.

C. The tax levied by this chapter 7A shall be paid in addition to any and all other taxes and charges. Except, in order to avoid double taxation of the same transaction, it is the intent of this chapter 7A to tax a transaction under either chapter 7 of this title which applies to food and/or beverages consumed on the premises or chapter 7A of this title which applies to food and/or beverages consumed off the premises. If a sale of food and/or beverages may in full or in part be subject to taxation under both this chapter 7A and chapter 7 of this title 3, the owner may satisfy its obligations under both chapter 7 and chapter 7A of title 3 by taxing the entire amount of the transaction under either chapter 7 or chapter 7A of this title 3.

D. In the event that there is a sale of food and beverages on credit, an owner shall not be liable for payment of the tax imposed by this chapter on such a sale until he receives payment for the sale.

(Ord. 2021-3-8A, 3-8-2021)

3-7A-3: CONTENTS AND INSPECTIONS OF BOOKS AND RECORDS:

A. It shall be the duty of every owner to keep accurate and complete books and records to which the Finance Director, or their deputies or representatives, shall at all times have full access, which records shall include a daily sheet showing the amount of gross receipts received during that day.

B. The Finance Director or any person certified by either of them as their deputy or representative, may enter the premises of any place for eating for inspection and examination of books and records in order to effectuate the proper administration of this chapter and to assure the enforcement of the collection of the tax imposed.

C. It shall be unlawful for any person to prevent, hinder, or interfere with the Finance Director, or their duly authorized deputies or representatives, in the discharge of their duties in the performance of this chapter.

(Ord. 2021-3-8A, 3-8-2021)

3-7A-4: TRANSMITTAL OF TAX RETURN AND REVENUE BY OWNER; DELINQUENCY:

A. The owner or owners of each place for eating shall file tax returns showing the gross receipts received during each calendar month period upon forms prescribed by the Village Finance Officer. Returns for each calendar month shall be due on or before the last day of the next calendar month, the return for January shall be due on or before the last day of February; the return for February shall be due on or before the last day of March, and so on. At the time of the filing of said tax returns, the owner shall pay to the Finance Director all taxes due for the period to which the tax return applies.

B. If, for any reason, any tax is not paid when due, a penalty at the rate of one percent (1%) per thirty (30) day period, or portion thereof, from the day of delinquency shall be added and collected.

(Ord. 2021-3-8A, 3-8-2021)

3-7A-5: ENFORCEMENT OF PAYMENT:

Whenever any person shall fail to pay the tax imposed by this chapter, the Village Attorney shall, upon request of the Village President, bring or cause to be brought an action to enforce the payment of the tax on behalf of the Village in any court of competent jurisdiction.

(Ord. 2021-3-8A, 3-8-2021)

3-7A-6: SUSPENSION OR REVOCATION OF LICENSES; HEARING:

If the Village President, or a Hearing Officer appointed to adjudicate claimed violations under chapter 4A of title 1 of this Code ("Administrative Hearing System"), after a hearing held by or for him or her, shall find that any owner has willfully avoided the payment of any tax imposed by this chapter, he may suspend or revoke all Village licenses held by such tax evader. The owner shall have an opportunity to be heard at such hearing to be held not less than seven (7) days after being mailed notice of the time when and the place where the hearing is to be held, addressed to him at his last known place of business. Any suspension or revocation of any license shall not release or discharge the owner from his civil liability for the payment of the tax nor from prosecution from such offense.

(Ord. 2021-3-8A, 3-8-2021)

3-7A-7: VIOLATIONS; PENALTIES:

A. Any person found guilty of violating, disobeying omitting, neglecting, or refusing to comply with or unlawfully resisting or opposing the enforcement of any of the provisions of this chapter, except when otherwise specifically provided, upon conviction thereof, shall be punishable by a fine of not less than two hundred dollars (\$200.00) for the first offense, and not

less than three hundred dollars (\$300.00) nor more than seven hundred fifty dollars (\$750.00) for the second and each subsequent offense in any one hundred eighty (180) day period; provided, however, that all actions seeking the imposition of fines only shall be filed as quasi-criminal actions subject to the provisions of the Illinois Civil Practice Law (735 ILCS 5/2-101 et seq.) or otherwise adjudicated under chapter 4A of title 1 of this Code ("Administrative Hearing System").

B. A separate and distinct offense shall be regarded as committed each day upon which a person shall continue any violation of this chapter or permit any such violation to exist after notification thereof.

C. Any owner subjected to the penalties provided by this section shall not be discharged or released from the payment of any tax.

(Ord. 2021-3-8A, 3-8-2021)

TITLE 3: FINANCES AND TAXATION

CHAPTER 1: TAX RIGHTS AND RESPONSIBILITIES

Section

3-1-1: Title

3-1-2: Scope; Application Of Provisions

3-1-3: Definitions

3-1-4: Notice Requirements

3-1-5: Delinquent Notices, Payments, Remittances Or Other Filings

3-1-6: Application Of Tax Payments

3-1-7: Certain Credits And Refunds

3-1-8: Audit Procedure

3-1-9: Appeals

3-1-10: Payment Required; Interest And Penalties

3-1-11: Installment Contracts

3-1-12: Statute Of Limitations

3-1-13: Voluntary Disclosure

3-1-14: Publication Of Tax Ordinances; Copies

3-1-15: Review Of Liens

3-1-1: TITLE:

This chapter shall be known as, and may be cited as, the *VILLAGE OF ROSEMONT LOCALLY IMPOSED AND ADMINISTERED TAX RIGHTS AND RESPONSIBILITY ORDINANCE*.

(Ord. 2000-12-6D, 12-6-2000)

3-1-2: SCOPE; APPLICATION OF PROVISIONS:

A. Scope: The provisions of this chapter shall apply to the Village procedures in connection with all of the Village locally imposed and administered taxes.

B. Application Of Provisions; Conflicting Provisions: This chapter shall be liberally construed and administered to supplement all of the Village tax ordinances. To the extent that any tax ordinance is in conflict with or inconsistent with a provision in this chapter, the provision in this chapter shall govern and control.

(Ord. 2000-12-6D, 12-6-2000)

3-1-3: DEFINITIONS:

Certain words or terms, as used in this chapter, shall have the meanings ascribed to them as follows:

ACT: The Local Government Taxpayers' Bill of Rights Act (50 ILCS 45/1 et seq.)

CORPORATE AUTHORITIES: The Village President and Board of Trustees.

LOCAL TAX ADMINISTRATOR: The Village Finance Officer. The Local Tax Administrator is charged with the administration and collection of the locally imposed and administered taxes, including staff, employees or agents to the extent they are authorized by the Local Tax Administrator to act in the Local Tax Administrator's stead. The Local Tax Administrator shall have the authority to implement the terms of this chapter so as to give full effect to this chapter. The manner of the exercise of such authority by the Local Tax Administrator shall not be inconsistent with the provisions of this chapter or the provisions of the act.

LOCALLY IMPOSED AND ADMINISTERED TAX OR TAX: Each tax imposed by the Village that is collected or administered by the Village itself rather than an agency or department of the State of Illinois. **LOCALLY IMPOSED AND ADMINISTERED TAX** or **TAX** does not include any taxes imposed upon real property under the Property Tax Code (35 ILCS 200/1-1 et seq.) or fees collected by the Village.

NOTICE: Each audit notice, collection notice or other similar notice or communication in connection with each of the Village locally imposed and administered taxes.

TAX ORDINANCE: Each ordinance adopted by the Village or provision of this Code that imposes a locally imposed and administered tax. **CONTROLLING TAX ORDINANCE** means the Village ordinance that imposes a particular locally imposed

and administered tax.

TAXPAYER: Any person required to pay any locally imposed and administered tax and generally includes the person upon whom the legal incidence of such tax is placed and, with respect to consumer or privilege taxes, includes a business or entity required to collect and pay or remit the locally imposed and administered tax to the Village.

VILLAGE: The Village of Rosemont, Illinois.

(Ord. 2000-12-6D, 12-6-2000)

3-1-4: NOTICE REQUIREMENTS:

Unless otherwise provided, whenever notice is required to be given, the notice is to be in writing mailed not less than seven (7) calendar days prior to the day fixed for any applicable hearing, audit or other scheduled act of the Local Tax Administrator. The notice shall be sent by the Local Tax Administrator as follows:

- A. First class or express U.S. mail, or by an overnight delivery service, addressed to the persons concerned at the persons' last known address; or
- B. Personal service or delivery.

(Ord. 2000-12-6D, 12-6-2000)

3-1-5: DELINQUENT NOTICES, PAYMENTS, REMITTANCES OR OTHER FILINGS:

Any notice, payment, remittance or other filing required to be made to the Village pursuant to any tax ordinance shall be considered late unless it is:

- A. Physically received by the Village on or before the due date; or
- B. Received in an envelope or other container displaying a valid, readable U.S. mail postmark dated on or before the due date, properly addressed to the Village, with adequate postage prepaid.

(Ord. 2000-12-6D, 12-6-2000)

3-1-6: APPLICATION OF TAX PAYMENTS:

Any payment or remittance received for a tax period shall be applied in the following order: first, to the interest due, if any, for the applicable period; second, to the tax due for the applicable period; and third, to the penalty for the applicable period.

(Ord. 2000-12-6D, 12-6-2000)

3-1-7: CERTAIN CREDITS AND REFUNDS:

A. Written Protest Required: In the event that a locally imposed and administered tax is declared to have been invalidly enacted or is declared to be unconstitutional by a court of competent jurisdiction, the Village shall not refund or credit any taxes voluntarily paid unless a written protest is made at the time of payment. However, a taxpayer shall not be deemed to have paid the tax voluntarily if the taxpayer lacked knowledge of the facts upon which to protest payment of a tax at the time of payment or if the taxpayer paid the tax under duress.

B. Statute Of Limitations; Limitation On Issuance Of Credit Or Refund: Any claim made by a taxpayer for a credit or refund arising from the payment to the Village of a tax, other than the taxes which the Village imposes on the privilege of renting a hotel room, or purchasing gasoline imposed by the Village, must be received by the Village not more than four (4) years after the end of the calendar year in which payment in error was made. Any claim made by a taxpayer for a credit or refund arising from the payment of the taxes which the Village imposes on the privilege of renting a hotel room, purchasing gasoline imposed by the Village, must be received by the Village not more than one year after the date the payment in error was made. The Village shall not grant a creditor refund of locally imposed and administered taxes, interest, or penalties to a person who has acted only as a collector of the tax, unless there is in place a procedure that provides reasonable assurance that the amount of the credit or refund shall be paid over to the person or persons who actually paid the tax. The Village shall not grant a credit or refund of a tax to a person who has not paid or remitted the amounts directly to the Village.

C. Procedure: The procedure for claiming a credit or refund of locally imposed and administered taxes, interest or penalties paid in error shall be as follows:

1. The taxpayer shall submit to the Local Tax Administrator in writing a claim for credit or refund, together with a statement specifying:

- a. The name of the locally imposed and administered tax subject to the claim;
- b. The tax period for the locally imposed and administered tax subject to the claim;
- c. The date of the tax payment subject to the claim and a canceled check or receipt for the payment or other proof of payment;
- d. If applicable, the taxpayer's recalculation, accompanied by an amended or revised tax return, in connection with the claim; and
- e. A request for either a refund or a credit in connection with the claim to be applied to the amount of tax, interest and penalties overpaid and, as applicable, related interest on the amount overpaid; provided, however, that there shall be no refund and only a credit given in the event the taxpayer owes any monies to the Village.

2. Within twenty one (21) days of the receipt by the Local Tax Administrator of any claim for a refund or credit, the Local Tax Administrator shall either:

- a. Grant the claim; or
- b. Deny the claim, in whole or in part, together with a statement as to the reason for the denial or the partial grant and denial.

3. In the event the Local Tax Administrator grants, in whole or in part, a claim for refund or credit, the amount of the grant for refund or credit shall bear interest at the rate of six percent (6%) per annum, based on a year of three hundred sixty five (365) days and the number of days elapsed, from the date of the overpayment to the date of mailing of a refund check or the grant of a credit.

(Ord. 2000-12-6D, 12-6-2000)

3-1-8: AUDIT PROCEDURE:

Any request for proposed audit pursuant to any local administered tax shall comply with the notice requirements of this chapter.

A. Information Required: Each notice of audit shall contain the following information:

1. The tax;
2. The time period of the audit;
3. A brief description of the books and records to be made available for the auditor; and
4. A date and time not less than twenty one (21) days from the date of the notice of audit on which the audit will begin to be conducted.

B. Time For Conducting Audit:

1. Any audit shall be conducted during normal business hours. If the date and time selected by the Local Tax Administrator is not agreeable to the taxpayer, another date and time may be requested by the taxpayer. Such request shall be made not more than fourteen (14) days after the date of the notice of the audit. The taxpayer may request that the audit be conducted on certain dates and at certain times; provided, that such dates are not more than sixty (60) days from the date of the notice of audit. The Village shall conduct the audit on a date and at a time requested by the taxpayer, if such date and time are reasonably convenient to both the Village and any persons retained by the Village to conduct the audit. A date and time shall not be considered to be reasonably convenient if conducting an audit on a particular date or at a particular time will interfere with the ability of Village officers, employees and agents to perform any other duties which they may have as a result of their employment.

2. The taxpayer may request an extension of time to have an audit conducted. The audit shall be conducted not less than twenty one (21) days nor more than sixty (60) days from the date of the notice of audit, unless the taxpayer and the Local Tax Administrator agree to some other convenient time.

C. Taxpayer's Books And Records:

1. Every taxpayer shall keep accurate books and records of the taxpayer's business or activities, including original source documents and books of entry denoting the transactions which had given rise or may have given rise to any tax liability, exemption or deduction. All books shall be kept in the English language and shall be subject to and available for inspection by the Village.

2. It is the duty and responsibility of every taxpayer to make available its books and records for inspection by the Village. If the taxpayer fails to provide the documents necessary for audit within the time provided, the Local Tax Administrator may issue a tax determination and assessment based on the tax administrator's determination of the best estimate of the taxpayer's tax liability.

D. Overpayments: If an audit determines there has been an overpayment of a locally imposed and administered tax as a result of the audit, written notice of the amount of overpayment shall be given to the taxpayer within fourteen (14) days after the Village determination of the amount of overpayment.

E. Payment To Improper Entity: In the event a tax payment was submitted to the incorrect local governmental entity, the Local Tax Administrator shall notify the local governmental entity imposing such tax.

(Ord. 2000-12-6D, 12-6-2000)

3-1-9: APPEALS:

A. Contents Of Notice Regarding Taxes Due: A protestable notice of tax due, a bill, a claim denial, or a notice of claim reduction regarding any tax issued by the Local Tax Administrator shall include the following information:

1. The reason for the assessment;
2. The amount of the tax liability proposed;
3. The procedure for appealing the assessment; and

4. The obligations of the Village during the audit, appeal, refund and collection process.

B. Request For Hearing: A taxpayer who receives written notice from the Local Tax Administrator of a determination of tax due or assessment may file with the Local Tax Administrator a written protest and petition for hearing setting forth the basis of the taxpayer's request for a hearing. The written protest and petition for hearing shall include any written documents or other documentary evidence that indicates that the Village determination or assessment of tax due is unauthorized or otherwise erroneous. The written protest and petition for hearing must be filed with the Local Tax Administrator within forty five (45) days of receipt after the date the written notice of the tax determination or tax liability was served on the taxpayer.

C. Hearing Scheduled; Notice: If a timely written notice and petition for hearing is filed, the Local Tax Administrator shall fix the time and place for hearing and shall give written notice to the taxpayer. The hearing shall be scheduled for a date that is not more than thirty (30) days after receipt by the Local Tax Administrator of the written protest and petition for hearing, unless the taxpayer requests a later date convenient to all parties.

D. Time Limit For Filing Hearing Request: If a written protest and petition for hearing is not filed within the forty five (45) day period, the tax determination, audit or assessment shall become a final bill due and owing without further notice.

E. Reopening, Extension Of Hearing Request: Upon the showing of reasonable cause by the taxpayer and the full payment of the contested tax liability along with interest accrued as of the due date of the tax, the Local Tax Administrator may reopen or extend the time for filing a written protest and petition for hearing after the forty five (45) day period specified in subsection B of this section has expired. In no event shall the time for filing a written protest and petition for hearing be reopened or extended for more than one hundred twenty (120) days after the expiration of the forty five (45) day period.

F. Conduct Of Hearing; Decision:

1. Whenever a taxpayer has filed a timely written protest and petition for hearing under this section, the Local Tax Administrator shall conduct a hearing regarding any appeal.

2. No continuances shall be granted except for good cause. Lack of preparation shall not be grounds for a continuance. Any continuance granted shall not exceed forty five (45) days. The Local Tax Administrator shall have the authority to determine whether and when to grant a continuance in the reasonable exercise of the Local Tax Administrator's discretion.

3. At the hearing, the Local Tax Administrator shall preside and shall hear testimony and accept any evidence relevant to the tax determination, audit or assessment. The strict rules of evidence applicable to judicial proceedings shall not apply.

4. At the conclusion of the hearing, the Local Tax Administrator shall make a written determination on the basis of the evidence presented at the hearing. The taxpayer or tax collector shall be provided with a copy of the written decision.

(Ord. 2000-12-6D, 12-6-2000)

3-1-10: PAYMENT REQUIRED; INTEREST AND PENALTIES:

A. Time For Payment: A tax must be paid within the time set by the controlling ordinance. In the event a determination has been made that a tax is due and owing, through audit, assessment or other bill sent, the tax must be paid within the time frame otherwise indicated.

B. Interest: The Village hereby provides for the amount of interest to be assessed on a late payment, underpayment, or nonpayment of the tax, to be one and one-half percent (1.5%) per month or part thereof.

C. Late Filing And Payment Penalties: If a tax return is not filed within the time and manner provided by the controlling tax ordinance, a late filing penalty of five percent (5%) of the amount of tax required to be shown as due on a return shall be imposed; and a late payment penalty of five percent (5%) of the tax due shall be imposed. If no return is filed within the time or manner provided by the controlling tax ordinance and prior to the Village issuing a notice of tax delinquency or notice of tax liability, then a failure to file penalty shall be assessed equal to twenty five percent (25%) of the total tax due for the applicable reporting period for which the return was required to be filed. If no return is filed after the issuance of a notice of tax delinquency or notice of tax liability, then a failure to file penalty shall be assessed equal to thirty five percent (35%) of the total tax due for the applicable reporting period for which the return was required to be filed. A late filing or payment penalty shall not apply if a failure to file penalty is imposed by the controlling ordinance.

(Ord. 2001-1-10D, 1-10-2001)

D. Abatement Of Penalties: The Local Tax Administrator shall have the authority to waive or abate any late filing penalty, late payment penalty or failure to file penalty if the Local Tax Administrator shall determine reasonable cause exists for delay or failure to make a filing.

(Ord. 2000-12-6D, 12-6-2000)

3-1-11: INSTALLMENT CONTRACTS:

The Local Tax Administrator shall have the authority to enter into an installment contract on behalf of the Village with the taxpayer for the payment of taxes under the controlling tax ordinance. The Local Tax Administrator may not cancel any installment contract so entered unless the taxpayer fails to pay any amount due and owing. Upon written notice by the Local Tax Administrator that the payment is thirty (30) days delinquent, the taxpayer shall have fourteen (14) working days to cure any delinquency. If the taxpayer fails to cure the delinquency within the fourteen (14) day period or fails to demonstrate good faith in restructuring the installment contract with the local administrator, the installment contract shall be canceled without further notice to the taxpayer.

(Ord. 2000-12-6D, 12-6-2000)

3-1-12: STATUTE OF LIMITATIONS:

A. The Village, through the Local Tax Administrator, shall review all tax returns in a prompt and timely manner and inform taxpayers of any amounts due and owing. The taxpayer shall have forty five (45) days after receiving notice of the reviewed tax returns to make any request for refund or provide any tax still due and owing.

B. No determination of tax due and owing may be issued more than four (4) years after the end of the calendar year for which the return for the applicable period was filed or for the calendar year in which the return for the applicable period was due, whichever occurs later.

C. If any tax return is not filed or if during any four (4) year period for which a notice of tax determination or assessment may be issued by the Village, the tax paid was less than seventy five percent (75%) of the tax due, then the period within which a notice of tax determination or assessment may be issued by the Village shall be six (6) years after the end of the calendar year in which return for the applicable period was due or end of the calendar year in which the return for the applicable period was filed.

D. If a fraudulent tax return was filed by the taxpayer, there shall be no limit on the time within which the Village can issue a notice of tax determination or assessment for the period covered by the fraudulent return.

(Ord. 2000-12-6D, 12-6-2000)

3-1-13: VOLUNTARY DISCLOSURE:

For any locally imposed and administered tax for which a taxpayer has not received a written notice of an audit, investigation, or assessment from the Local Tax Administrator, a taxpayer is entitled to file an application with the Local Tax Administrator for a voluntary disclosure of the tax due. A taxpayer filing a voluntary disclosure application must agree to pay the amount of tax due, along with interest of one percent (1%) per month, for all periods prior to the filing of the application, but not more than four (4) years before the date of filing the application. Except for the amount of tax and interest due under this section, A taxpayer filing a valid voluntary disclosure application may not be liable for any additional tax, interest, or penalty for any period before the date the application was filed. However, if the taxpayer incorrectly determined and underpaid the amount of tax due, the taxpayer is liable for the underpaid tax along with applicable interest on the underpaid tax, unless the underpayment was the result of fraud on the part of the taxpayer, in which case, the application shall be deemed invalid and void. The payment of tax and interest must be made by no later than ninety (90) days after the filing of the voluntary disclosure application or the date agreed to by the Local Tax Administrator, whichever is longer. However, any additional amounts owed as a result of an underpayment of tax and interest previously paid under this section must be paid within ninety (90) days after a final determination and the exhaustion of all appeals of the additional amount owed or the date agreed to by the Local Tax Administrator, whichever is longer.

(Ord. 2000-12-6D, 12-6-2000)

3-1-14: PUBLICATION OF TAX ORDINANCES; COPIES:

Any locally administered tax ordinance shall be published via normal or standard publishing requirements including, but not limited to, publication in pamphlet form. Copies of all tax ordinances shall be made available to the public upon request at the Village Clerk's Office.

(Ord. 2000-12-6D, 12-6-2000)

3-1-15: REVIEW OF LIENS:

The Local Tax Administrator shall establish an internal review procedure regarding any liens filed against any taxpayers for unpaid taxes. Upon a determination by the Local Tax Administrator that the lien is valid, the lien shall remain in full force and effect. If the lien is determined to be improper, the Local Tax Administrator shall:

- A. Timely remove the lien at the Village expense;
- B. Correct the taxpayer's credit record; and
- C. Correct any public disclosure of the improperly imposed lien.

(Ord. 2000-12-6D, 12-6-2000)