

CITY OF CRAIG

ORDINANCE NO. 452

**AMENDING THE SALES TAX CODE BY ADDING 3.08.065, FAILURE TO MAKE RETURN - ASSESSMENT**

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CRAIG:

Section 1. Classification. This ordinance is of a general and permanent nature and the code sections adopted shall become a part of the code of the City of Craig, Alaska.

Section 2. Severability. If any provision of this ordinance or its application to any person or circumstance is held invalid, the remainder of this ordinance and the application to other persons or circumstances shall not be affected thereby.

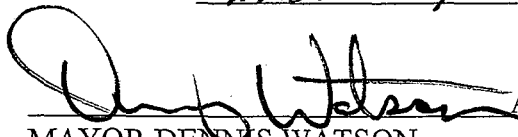
Section 3. Effective Date. This ordinance shall become effective immediately upon adoption.

Section 4. Action. This ordinance amends chapter 3.08, the Sales Tax Code by adding those words that are underlined. 3.08.065 - Failure to make return-Assessment

A. Assessment by City. If any person obligated to collect and remit taxes under this chapter fails to make a return as provided by this chapter, or makes a grossly incorrect return, or a return that is false or fraudulent, the city administrator shall make an estimate of the taxable transactions during the taxable period based upon information available to him and assess the tax, plus penalties. The city administrator may give the taxpayer ten (10) days' notice in writing concerning the proposed assessment and may ask the taxpayer to appear before him with such books, records and papers as he requires relating to the business for the taxable period. If any taxpayer fails to make any return or refuses to appear and answer questions within the scope of an investigation relating to his legal duties under this chapter, the city administrator may make the assessment based upon information available to him. The assessment shall be presumed to be correct unless set aside by a court of law.

B. Protest by taxpayer. If the taxpayer protests his liability (or the amount thereof) on an assessment under subsection A which has become final, he shall pay the tax under written protest setting forth the basis for the protest. No action for a refund may be maintained nor may a defense to non payment be maintained in a civil action unless the amount in the dispute has been paid by the taxpayer under written protest filed at or before the time of payment.

APPROVED March 5, 1998

  
MAYOR DENNIS WATSON

ATTEST Vicki Hamilton  
VICKI HAMILTON-CITY CLERK

