ORDINANCE AMENDING AND RE-ENACTING SECTIONS 4-2-80, 4-2-81 AND 4-2-85 OF THE HARRISONBURG CITY CODE

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF HARRISONBURG, VIRGINIA:

That Section 4-2-80 be amended and re-enacted as follows:

Sec. 4-2-80. - Reports.

The person collecting any tax levied under this article shall make out a report upon forms, setting forth information as the commissioner of revenue may prescribe and require, showing the amount of room or space rental charges collected, and the tax required to be collected, and shall sign and deliver the same to the commissioner of revenue with a remittance of such tax to the city treasurer.

Such reports and remittances shall be made on or before the Twentieth (20th) day of the month following each calendar month and covering the amount of tax collected during the preceding calendar month.

That Section 4-2-81 be amended and re-enacted as follows:

Section 4-2-81. <u>Interest and penalties</u>.

If any person shall fail or refuse to remit to the city treasurer the tax required to be collected and paid under this article, within the time and in the amount specified in this article, there shall be added to such tax by the commissioner of the revenue a penalty of ten (10) percent, or ten dollars ($10.00), whichever is greater, provided, however, that the penalty shall in no case exceed the amount of the tax assessable; and , interest at the rate of ten percent per year on the amount of the tax and penalty from the date upon which the tax is due, as provided in this article, until paid.

That Section 4-2-85 be amended and re-enacted as follows:

Section 4-2-85. Penalty.

(a) Any person willfully failing or refusing to file a return as required by this article shall, upon conviction thereof, be guilty of a class 1 misdemeanor except that any person failing to file such a return shall be guilty of a class 3 misdemeanor if the amount of tax lawfully assessed in connection with the return is one thousand dollars ($1,000.00) or less. Any person violating or failing to comply with any other provision of this article shall be guilty of a class 1 misdemeanor.

(b) Except as provided in subsection (a) above, any corporate or partnership officer, as defined in Virginia Code, section 58.1-3906, or any other person required to collect, account for, or pay over the transient occupancy tax imposed under this article, who willfully fails to collect or truthfully account for or pay over such tax, or who willfully evades or attempts to evade such tax or payment thereof, shall, in addition to any other penalties imposed by law, be guilty of a class 1 misdemeanor.

(c) Any person who willfully utilizes a device or software to falsify the electronic records of cash registers or other point-of-sale systems or otherwise manipulates transaction records that affect any local tax liability shall, in addition to any other penalties provided by law, be guilty of a Class 1 misdemeanor. In addition to the criminal penalty provided for herein and any other civil or criminal penalty provided in this title, any person violating this subsection shall pay a civil penalty of $20,000, to be assessed by the commissioner of the revenue and collected by the treasurer as other local taxes are collected and deposited into the treasury of the political subdivision of the Commonwealth served by the treasurer.

(d) Each violation of or failure to comply with this article shall constitute a separate offense. Conviction of any such violation shall not relieve any person from the payment, collection or remittance of the tax as provided in this article.

This ordinance shall be effective as of April 1, 2016

ADOPTED AND APPROVED this 22 day of March, 2016.

MAYOR

ATTESTE:

CITY CLERK