

PROPOSED ORDINANCE AMENDMENTS ARE UNDERLINED.

ORDINANCE NO. _____

AN ORDINANCE TO AMEND THE AUGUSTA, GEORGIA CODE, TITLE 2, CHAPTER 2, ARTICLE 4, EXCISE TAX FOR HOTELS, MOTELS, ETC., SECTIONS 2-2-27 THROUGH SECTION 2-2-35; ARTICLE 5, LOCAL BUSINESS LICENSE TAX ON DEPOSITORY FINANCIAL INSTITUTIONS, SECTIONS 2-2-36 THROUGH SECTION 2-2-49; ARTICLE 6, TAX IMPOSED (RENTAL MOTOR VEHICLE), SECTIONS 2-2-50 THROUGH 2-2-56; SO AS TO PROVIDE REGULATIONS FOR THE COLLECTION OF EXCISE TAXES, TO AMEND THE NUMBERING OF THE SECTIONS DUE TO ADDITIONAL REGULATIONS, AND FOR TEXT CORRECTIONS; TO REPEAL ALL CODE SECTIONS AND ORDINANCES AND PARTS OF CODE SECTIONS AND ORDINANCES IN CONFLICT HEREWITH; TO PROVIDE AN EFFECTIVE DATE AND FOR OTHER PURPOSES.

NOW, BE IT ORDAINED BY THE AUGUSTA, GEORGIA COMMISSION AND IT IS HEREBY ORDAINED BY THE AUTHORITY OF SAME THAT ALL BUSINESSES COLLECTING EXCISE TAXES FOR THE SALE OF ROOMS AND ALL BUSINESSES COLLECTING EXCISE TAXES FOR THE RENTAL OF VEHICLES WITHIN THE JURISDICTION SHALL COMPLY WITH THE PROVISIONS OF THE AUGUSTA, GA CODE, AS FOLLOWS:

SECTION 1. Sections 2-2-27 through Section 2-2-35 of Augusta, Georgia Code Title 2, Chapter 2, Article 4, are hereby deleted by striking these sections in its entirety; AND new Sections 2-2-27 through Section 2-2-45 are hereby inserted to replace the repealed sections as set forth in “Exhibit A” hereto.

SECTION 2. Sections 2-2-36 through Section 2-2-49 of Augusta, Georgia Code Title 2, Chapter 2, Article 5, are hereby deleted by striking these sections in its entirety; AND Sections 2-2-46 through Section 2-2-59 are hereby inserted to replace the repealed sections as set forth in “Exhibit A” hereto.

SECTION 3. Sections 2-2-50 through Section 2-2-56 of Augusta, Georgia Code Title 2, Chapter 2, Article 6, are hereby deleted by striking these sections in its entirety; AND Sections 2-2-60 through Section 2-2-74 are hereby inserted to replace the repealed sections as set forth in “Exhibit A” hereto.

SECTION 4. This ordinance shall become effective upon its adoption in accordance with applicable laws.

SECTION 5. All ordinances or parts of ordinances in conflict herewith are hereby repealed.

Adopted this ___ day of _____, 2014.

David S. Copenhaver
As its Mayor

Attest: _____
Lena J. Bonner, Clerk of Commission
Seal:

DRAFT

CERTIFICATION

The undersigned Clerk of Commission, Lena J. Bonner, hereby certifies that the foregoing Ordinance was duly adopted by the Augusta, Georgia Commission on _____, 2014 and that such Ordinance has not been modified or rescinded as of the date hereof and the undersigned further certifies that attached hereto is a true copy of the Ordinance which was approved and adopted in the foregoing meeting(s).

Lena J. Bonner, Clerk of Commission

Published in the Augusta Chronicle.

Date: _____

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“EXHIBIT A”

ARTICLE 4 EXCISE TAX FOR HOTELS, MOTELS, ETC.

Sec. 2-2-27. Levied; amount.

There is hereby levied and imposed an excise tax at the rate of six (6) percent of the charge to the public for and upon the furnishing for value to the public of any room or rooms, lodging or accommodations furnished by any person or legal entity within Augusta-Richmond County operating a hotel, motel, inn, lodge, tourist camp, tourist cabin or other place in which rooms, lodging or accommodations are regularly furnished for value. Such tax shall not include the sale or charges for any rooms, lodgings or accommodations furnished for a period of more than thirty (30) consecutive days, or for the use of meeting rooms.

Sec. 2-2-28. Remittance; when due; interest and penalties on delinquent taxes.

(a) Dealers shall pay the hotel and motel tax with such remittance form as prescribed by Augusta-Richmond County. Each dealer shall remit the tax to the Augusta-Richmond County Commission, Hotel and Motel Tax, P.O. Box 9270, Augusta, Georgia 30906, with check or money order payable to the Commission.

(b) Such excise tax shall be paid monthly within twenty (20) days after the end of each month.

(c) Any past due and delinquent taxes owed Augusta-Richmond County under this Article shall bear interest at the rate of one (1) percent per month from the date the tax is due until the date the tax is paid. When any dealer fails to make any return or to pay the full amount of the tax required by this Article, when due, there shall be imposed, in addition to other penalties provided by law, interest as provided herein, and forfeiture of the collection fee as provided in section 2-2-29, a further penalty to be added to the tax in the amount of five (5) percent or five dollars (\$5.00), whichever is greater, if the failure is for not more than thirty (30) days and an additional five (5) percent or five dollars (\$5.00), whichever is greater, for each additional thirty (30) days during which the failure continues. The penalty for any single violation shall not exceed twenty-five (25) percent or twenty-five dollars (\$25.00), whichever is greater. If the failure is due to providential cause, shown to the satisfaction of the Tax Commissioner in affidavit form attached to the return and remittance is made within ten (10) days of the due date, the return may be accepted exclusive of penalties and interest. In the case of a fraud or fraudulent return or of a failure to file a return where willful intent exists to defraud Augusta-Richmond County of any tax due under this Article, a penalty of fifty (50) percent of the tax due shall be assessed.

Sec. 2-2-29. Dealer's collection fee.

Dealers collecting the hotel and motel tax shall be allowed a percentage of the tax due and accounted for in the amount of three (3) percent in the form of a deduction in submitting, reporting and paying the amount due, if such amount is not delinquent at the time of payment. Upon the failure to make a timely report and remittance by the twentieth day of the month next succeeding the month in which such sales were made, such collection fee shall be forfeited. Dealers shall pay such tax with such remittance form as prescribed by the Augusta-Richmond County Commission.

Sec. 2-2-30. Verifications of books and records.

All books and records of each dealer shall be subject to inspection and audit by Augusta-Richmond County to verify compliance with this article.

Sec. 2-2-31. In addition to other taxes.

The excise tax provided for hereinabove shall be in addition to any license fee or occupation tax or charge which may now or in the future be imposed upon dealers within Augusta-Richmond County.

Sec. 2-2-32. Distribution of proceeds (as determined by the Augusta Commission).

(a) Sixteen and two-thirds (16 2/3) percent of the hotel-motel excise tax imposed by this section is hereby appropriated to the Augusta-Richmond County Coliseum Authority for the construction and expansion of the civic center or coliseum as provided in O.C.G.A. § 48-13-51(a)(4), and such proceeds from the hotel-motel tax shall be delivered to such Authority each month.

(b) An additional twenty-three and one-third (23 1/3) percent of the hotel-motel excise tax imposed by this section is hereby appropriated to the Augusta-Richmond County Coliseum Authority for the support, construction and expansion of the civic center or coliseum as provided in O.C.G.A. § 48-13-51(a)(4), and such proceeds from the hotel-motel tax shall be delivered to such Authority each month.

(c) An additional ten (10) percent of the hotel-motel excise tax imposed by this section is hereby appropriated to the Augusta-Richmond County Coliseum Authority for the support of the civic center or coliseum as provided in O.C.G.A. § 48-13-51(a)(4), and such proceeds from the hotel-motel tax shall be delivered to such Authority each month.

(d) Thirty-three and one-third (33 1/3) percent of the hotel-motel excise tax imposed by this section is hereby appropriated to the Augusta Convention and Visitors Bureau, Inc.

(e) An additional sixteen and two-thirds (16 2/3) percent is hereby appropriated as follows:

(1) For calendar year 1998, the full amount shall be paid to the Augusta-Richmond County Museum;

(2) For calendar year 1999, Three Hundred Thousand Dollars (\$300,000.00), to be paid in twelve (12) equal monthly payments, shall be paid to the Augusta-Richmond County Museum and the balance shall be paid to the Augusta Convention and Visitors Bureau, Inc., to be used solely as provided in subparagraph (f) hereof;

(3) For calendar year 2002, Three Hundred Thousand Dollars (\$300,000.00) shall be paid to the Augusta Museum of History and Seventy-five Thousand Dollars (\$75,000.00) shall be paid to the Lucy Laney Craft Museum and the balance shall be paid to the Augusta Convention and Visitors Bureau, Inc., to be used solely as provided in subparagraph (f) hereof;

(4) For calendar year 2001, One Hundred Thousand Dollars (\$100,000.00), to be paid in twelve (12) equal monthly payments, shall be paid to the Augusta-Richmond County Museum and the balance shall be paid to the Augusta Convention and Visitors Bureau, Inc., to be used solely as provided in subparagraph (f) hereof;

(5) For calendar year 2002 and each year thereafter, said amount shall be paid to the Augusta Convention and Visitors Bureau, Inc., to be used solely as provided in subparagraph (f) hereof.

(f) Amounts paid to the Augusta Convention and Visitors Bureau, Inc. pursuant to subsection (e)(2) through (e)(5) hereof shall be used solely as provided in the contract between the Augusta Convention and Visitors Bureau, Inc. and Augusta, Georgia.

Sec. 2-2-33. Determinations, returns and payments.

(a) Due date of taxes. All taxes collected by any licensee or agent hereunder shall be due and payable to the Director of Planning & Development of Augusta-Richmond County monthly on or before the twentieth day of every month next succeeding each respective monthly period, as set forth in section 2-2-28 herein.

(b) Return; time of filing; persons required to file; execution. On or before the twentieth day of the month following each monthly period, a return for the preceding monthly period shall be filed with the Director of Planning & Development of Augusta-Richmond County in such form as the director may prescribe by every licensee or agent liable for the payment of tax hereunder.

(c) Contents of return. All returns shall show the gross receipts from the sale of rooms, as defined in section 2-2-27, amount of tax collected or authorized due for the related period, and such other information as may be required by the Director of Planning & Development.

(d) Delivery of return and remittance. The person required to file the return shall deliver the return, together with the remittance of the net amount of tax due to Planning & Development Department, 1815 Marvin Griffin Road, Augusta, Ga. 30906, for Augusta-Richmond County.

(e) Collection fee allowed operators. Operators collecting the tax shall be allowed to receive a percentage of the tax due and accounted for and shall be reimbursed in the form of a deduction in submitting, reporting and paying the amount due, if said amount is not delinquent at the time of payment. The rate of the deduction shall be the same rate authorized for deductions from state tax under the Georgia Retailers' and Consumers' Sales and Use Tax Act, approved February 20, 1951 (Ga. Laws, P. 360) as now or hereafter amended.

Sec. 2-2-34. Deficiency determinations.

(a) Recomputation of tax; authority to make; basis of recomputation. If the Director of Planning & Development is not satisfied with the return or returns of the tax, or the amount of the tax to be paid to the Augusta-Richmond County Commission by any person, he may compute and determine the amount required to be paid upon the basis of any information within his possession or that may come into his possession. One or more than one deficiency determination may be made of the amount due for one or more than one monthly period.

(b) Interest on deficiency. The amount of the deficiency determination, exclusive of penalties, shall bear interest at the rate of one (1) percent per month or fraction thereof from the twentieth day after the close of the monthly period in which the amount or any portion thereof should have been returned until the date of payment.

(c) Offsetting of overpayment. In making a deficiency determination, the Director of Planning & Development may offset overpayment, for a period or periods, against underpayment, for another period or periods, against penalties, and against the interest on underpayment. The interest on overpayment shall be computed in the manner set forth in subsection (b) above.

(d) Penalty; negligence or disregard of rules and regulations. If any part of the deficiency for which a deficiency determination has been made is due to negligence or disregard of rules and regulations, a penalty of twenty (20) percent of the amount of such deficiency shall be added thereto.

(e) *Penalty for fraud or intent to evade.* If any part of the deficiency for which a deficiency determination is made is due to fraud or intent to evade any provisions of this article or other authorized rules and regulations, a penalty of fifty (50) percent of the deficiency shall be added thereto.

(f) *Notice of Director of Planning & Development's determination; service of.* The Director of Planning & Development, or his designated representative, shall give to the licensee written notice of his deficiency determination. The notice may be served personally or by mail; if by mail such service shall be pursuant to O.C.G.A. § 9-11-4 and shall be addressed to the licensee at his address as it appears in the records of the Director of Planning & Development. In case of service by mail of any notice required by this article, the service is complete at the time of deposit in the United States Post Office.

(g) *Time within which notice of deficiency determination to be mailed.* Except in the case of fraud, intent to evade this article or authorized rules or regulations, or failure to make a return, every notice of a deficiency determination shall be mailed within three (3) years after the twentieth day of every month following the monthly period for which the amount is proposed to be determined, or within three (3) years after the return is filed, whichever period should last expire.

Sec. 2-2-35. Determination if no return made.

(a) *Estimate of gross receipts.* If any licensee fails to make a return, the Director of Planning & Development shall make an estimate of the amount of the gross receipts of the licensee, or as the case may be, of the amount of the total sales in Augusta-Richmond County which are subject to the tax. The estimate shall be made for the period or periods in respect to which the licensee failed to make the return and shall be based upon any information which is in, or may come into, the possession of the Director of Planning & Development. Upon the basis of this estimate, the Director of Planning & Development shall compute and determine the amount required to be paid the Commission, adding to the sum thus determined a penalty equal to fifteen (15) percent thereof. One (1) or more deficiency determinations may be made for one (1) or for more than one (1) period.

(b) *Manner of computation; offsets; interest.* In making a determination under this section, the Director of Planning & Development may offset overpayment for a period or penalties against the interest on the underpayment. The interest on underpayment shall be computed in the manner set forth in section 2-2-34(c).

(c) *Interest on amount found due.* The amount of the determination under this section, exclusive of penalties, shall bear interest at the rate of one (1) percent per month, or fraction thereof, from the twentieth day of the month following the monthly period, for which the amount or any portion thereof should have been returned, until the date of payment.

(d) *Giving of notice; manner of service.* Promptly after making his determination, the Director of Planning & Development shall give to the person written notice, to be served personally or by mail in the manner prescribed for service of notice of a deficiency determination.

Sec. 2-2-36. Penalties and interest for failure to pay tax.

Any licensee who fails to pay the tax herein imposed to the Augusta-Richmond County Commission, or fails to pay any amount of such tax required to be collected and paid to the Commission, within the time required, shall pay a penalty of ten (10) percent of the tax, or

amount of the tax, in addition to the tax or amount of the tax, plus interest on the unpaid tax or any portion thereof, as set forth in section 2-2-34 (b).

Sec. 2-2-37. Collection of tax.

(a) Security, Director of Planning & Development may exact; amount; sale of; notice of sale, return of surplus. The Director of Planning & Development, whenever he deems it necessary to ensure compliance with this article, may require any person subject hereto to deposit with him such security as the director may determine. The amount of the security shall be fixed by the director but shall not be greater than twice the person's estimated average liability for the period for which he files returns, or determined in such a manner as the director deems proper. The amount of the security may be increased by the Director of Planning & Development subject to the limitations herein provided. The director may sell the security at public auction, with the approval of the Augusta-Richmond County Commission, if it becomes necessary to do so in order to recover any tax or any amount required to be collected, interest or penalty due. Notice of the sale may be served upon the person who deposited the security personally or by mail; if by mail, service shall be made in the manner prescribed for service of a notice of a deficiency determination and shall be addressed to the person at his address as it appears in the records of the Director of Planning & Development. Upon any sale, any surplus above the amounts due shall be returned to the person who deposited the security.

(b) Notice of delinquency to persons holding, credits or property of delinquent; time for; duty of persons so notified. If any person is delinquent in the payment of the amount required to be paid by him, or in the event a determination has been made against him which remains unpaid, the Director of Planning & Development may, not later than three (3) years after the payment became delinquent, give notice thereof by registered mail to all persons in Augusta-Richmond County having in their possession or under their control any credits or other personal property belonging to the delinquent, or owing any debts to the delinquent. After receiving the notice, the persons so notified shall neither transfer nor make any other disposition of the credits, other personal property or debts in their possession or under their control at the time they receive the notice until the director consents to a transfer or disposition or until twenty (20) days elapse after the receipt of the notice. All persons so notified shall, within five (5) days after receipt of the notice, advise the director of all these credits, other personal property, or debts in their possession, under their control or owing by them.

(c) Action for tax; time for. At any time within three (3) years after any tax or any amount of tax required to be collected becomes due and payable and at any time within three (3) years after the delinquency of any tax or any amount of tax required to be collected, the Director of Planning & Development may bring an action in the courts of this state, or any other state, or of the United States, in the name of the Augusta-Richmond County Commission, to collect the amount delinquent, together with penalties and interest, court fees, filing fees, attorney's fees and other legal fees incident thereto.

(d) Duty of successors or assignees of operator to withhold tax from purchase money. If any operator liable for any amount under this article sells out his business or quits the business, his successors or assigns shall withhold sufficient of the purchase price to cover such amount due and owing until the former owner produces a receipt from the Director of Planning & Development showing that he has been paid or a certificate stating that no amount is due.

(e) Liability for failure to withhold; certificate of notice of amount due; time to enforce successor's liability. If the purchaser of a business fails to withhold the purchase price as

required under subsection (d) above, he becomes personally liable for the payment of the amount required to be withheld by him to the extent of the purchase price valued in money. Within thirty (30) days after receiving a written request from the purchaser for a certificate, the Director of Planning & Development shall either issue the certificate or mail notice to the purchaser at his address as it appears on the records of the Director of Planning & Development of the amount that must be paid as a condition of issuing the certificate. The time within which the obligation of a successor may be enforced shall start to run at the time the operator sells out his business or at the time that the determination against the operator becomes final, whichever event occurs later.

(f) Refund of tax, penalty or interest paid more than once or illegally collected. Whenever the amount of any tax, penalty or interest has been paid more than once, or has been erroneously or illegally collected or received by Richmond County, the City of Augusta, or Augusta-Richmond County under this Ordinance, it may be offset as provided in section 2-2-34 (c) or it may be refunded, provided a verified claim in writing therefor, stating the specific ground upon which the claim is founded, is filed with the Director of Planning & Development within three (3) years from the date of payment. The claim shall be audited and shall be made on forms provided by the director. If the claim is approved by the director and the Augusta-Richmond County Commission, the excess amount collected or paid may be refunded or may be credited on any amounts then due and payable from the person from whom it was collected or by whom paid; and the balance may be refunded to this person, his administrators or executors.

Sec. 2-2-38. Administration of article.

(a) Authority of Director of Planning & Development. The Director of Planning & Development shall administer and enforce the provisions of this article for the levy and collection of the tax imposed by this article.

(b) Rules and regulation. The Director of Planning & Development shall have the power and authority to make and publish reasonable rules and regulations not inconsistent with this article or other laws of Augusta-Richmond County and the State of Georgia, or the constitution of this state or the United States for the administration and enforcement of the provisions of this article and the collection of the taxes hereunder.

(c) Records required for operators, etc.; form. Every licensee for the sale of rooms, as defined in section 2-2-27, in this county shall keep such records, receipts, invoices and other pertinent papers in such form as the Director of Planning & Development may require.

(d) Examination of records; audits. The Director of Planning & Development, auditor of Augusta-Richmond County, or any person authorized in writing by the director, may examine the books, papers, records, financial reports, equipment and other facilities of any licensee liable for the tax, in order to verify the accuracy of any return made, or if no return is made by the licensee, to ascertain and determine the amount required to be paid.

(e) Authority to require reports; contents. In administration of the provisions of this article, the Director of Planning & Development may require the filing of reports by any person or class of persons having in such person's or persons' possession or custody information relating to sales of rooms which are subject to the tax. The reports shall be filed with the Director of Planning & Development when required by the director and shall set forth the price charged for each sale, the date or dates of sale and such other information as the Director of Planning & Development may require.

(f) Disclosure of business of operators, etc.; limitations on rule. The Director of Planning & Development or any person having an administrative duty under this article shall not make

known in any manner the business affairs, operations or information obtained by an audit of books, papers, records, financial reports, equipment and other facilities of any licensee or any other person visited or examined in the discharge of official duty, or the amount of source of income, profits, losses, expenditures or any particular thereof, set forth or disclosed in any return, or to permit any return or copy thereof or any book containing any abstract or particulars thereof to be seen or examined by any person not having such administrative duty under this Ordinance, except in the case of judicial proceedings or other proceedings necessary to collect the tax hereby levied and assessed. Successors, receivers, trustees, executors, administrators, and assignees, if directly interested, may be given information as to the items included in the measure and amount of unpaid tax or amounts of tax required to be collected, interest and penalties.

Sec. 2-2-39. Revocation of license.

The continuous failure to pay the above prescribed tax shall render the dealer or person liable therefor subject to revocation of their Business Occupation Tax Certificate in accordance with the procedures set out in the Code of Augusta-Richmond County.

Sec. 2-2-40. Severability.

If any section, provision, or clause of any part of this Ordinance shall be declared invalid or unconstitutional, or if the provisions of any part of this Ordinance as applied to any particular situation or set of circumstances shall be declared invalid or unconstitutional, such individuality shall not be construed to affect the portions of this Ordinance not so held to be invalid, or the application of this Ordinance to other circumstances not so held to be invalid. It is hereby declared as the intent that this Ordinance would have been adopted had such invalid portion not been included herein.

Secs. 2-2-41—2-2-45. Reserved.

ARTICLE 5 LOCAL BUSINESS LICENSE TAX ON DEPOSITORY FINANCIAL INSTITUTIONS

Sec. 2-2-36 2-2-46. Tax imposed.

In accordance with O.C.G.A. § 48-6-93 et seq., there is hereby imposed on each depository financial institution having an office located within Augusta-Richmond County an annual business license tax at a rate of twenty-five one hundredth (0.25) percent of said financial institution's "Georgia gross receipts," as defined in O.C.G.A. § 48-6-95. The minimum annual amount of business license tax due from any depository financial institution pursuant to this section shall be one thousand dollars (\$1,000.00).

Sec. 2-2-37 2-2-47. Return.

Pursuant to O.C.G.A. § 48-6-93(c), every depository financial institution subject to the tax levied in section 2-2-36(a), above, shall file a return of its gross receipts with the Augusta-Richmond County Commission by March 1 of each year following the year in which such gross receipts are measured. Said return shall be in the manner and in the form prescribed by the Commissioner of the Department of Revenue based on the allocation method set forth in O.C.G.A. § 48-6-93(d). The Augusta-Richmond County license and inspection department shall assess and collect the tax levied pursuant to this Article based upon the information provided in said return.

Sec. ~~2-2-38~~ 2-2-48. Due date.

Taxes levied pursuant to this Article shall be due no later than thirty (30) days after filing of the return prescribed by section 2-2-34, above, unless extended by the Augusta-Richmond County Commission.

Secs. 2-2-49 — 2-2-59. Reserved.

ARTICLE 6 TAX IMPOSED

Sec. ~~2-2-50~~ 2-2-60. Tax imposed.

In accordance with O.C.G.A. § 48-13-90 et seq., there is hereby levied and imposed an excise tax at the rate of three (3) percent upon the rental charge collected by a rental motor vehicle concern when such charge constitutes a taxable event for purpose of sales and use tax under Georgia law.

Sec. ~~2-2-51~~ 2-2-61. Rental charges, rental motor vehicle and rental motor vehicle concern defined.

(a) *Rental charge*. The total value received by a rental motor vehicle concern for the rental or lease for thirty-one (31) or fewer consecutive days of a rental motor vehicle, including the total cash and nonmonetary consideration for the rental or lease including, but not limited to, charges based on time or mileage and charges for insurance coverage or collision damage waiver but excluding all charges for motor fuel taxes or sales taxes.

(b) *Rental motor vehicle*. A motor vehicle designed to carry ten (10) or fewer passengers and used primarily for the transportation of persons that is rented or leased without a driver regardless of whether such vehicle is licensed in this state.

(c) *Rental motor vehicle concern*. A person or legal entity which owns or leases five (5) or more rental motor vehicles and which regularly rents or leases such vehicles to the public for value.

Sec. ~~2-2-52~~ 2-2-62 . Collection fee discount; penal ties for nonpayment.

Rental motor vehicle concerns collecting the rental car excise tax shall be allowed a percentage of the tax due and accounted for in the amount of three (3) percent in the form of a deduction in submitting, reporting, and paying the amount due, provided the amount due is not delinquent at the time of payment. Upon the failure to make a timely report and remittance by the 20th day of the month next succeeding the month in which such sales were made, such collection fee shall be forfeited. Rental motor vehicle concerns shall pay such tax with such remittance form as prescribed by the Augusta-Richmond County Commission. Failure to make a timely report and remittance within thirty (30) days after the due date shall render a rental motor vehicle concern liable for a penalty equal to ten (10) percent of the total amount due during the first thirty-day period following the date such report and remittance were due; and a further penalty of five (5) percent of the amount of such remittance for each successive thirty-day period, or any portion thereof, during which such report and remittance are not filed.

Sec. ~~2-2-53~~ 2-2-63. Verification of books and records.

All books and records of each rental motor vehicle concern shall be subject to inspection and audit by Augusta-Richmond County to verify compliance with this article.

Sec. 2-2-54 2-2-64. Excise tax in addition to other taxes.

The excise tax provided for herein above shall be in addition to any license fee or occupational tax or charge which may now or in the future be imposed upon rental motor vehicle concerns within Augusta-Richmond County.

Sec. 2-2-55 2-2-65. Proceeds to fund downtown parking facilities.

The rental car excise tax provided for herein shall be used for retirement of debt in connection with the construction of the Riverfront Center Parking Deck, the Fort Discovery Parking Garage and the Greene Street Parking Garage and for the maintenance and operation expenses of said parking facilities, as provided in O.C.G.A. § 48-13-93.

Sec. 2-2-56 2-2-66. Termination.

The tax imposed pursuant to this article shall terminate not later than December 31, 2038, unless earlier terminated by the Augusta-Richmond County Commission.

Sec. 2-2-67. Determinations, returns and payments.

(a) Due date of taxes. All taxes collected by any licensee or agent hereunder shall be due and payable to the Director of Planning & Development of Augusta-Richmond County monthly on or before the twentieth day of every month next succeeding each respective monthly period, as set forth in section 2-2-52 herein.

(b) Return; time of filing; persons required to file; execution. On or before the twentieth day of the month following each monthly period, a return for the preceding monthly period shall be filed with the Director of Planning & Development of Augusta-Richmond County in such form as the director may prescribe by every licensee or agent liable for the payment of tax hereunder.

(c) Contents of return. All returns shall show the gross receipts from the rental of motor vehicles, as defined in section 2-2-51, amount of tax collected or authorized due for the related period, and such other information as may be required by the Director of Planning & Development.

(d) Delivery of return and remittance. The person required to file the return shall deliver the return, together with the remittance of the net amount of tax due to Planning & Development Department, 1815 Marvin Griffin Road, Augusta, Ga. 30906, for Augusta-Richmond County.

(e) Collection fee allowed operators. Operators collecting the tax shall be allowed to receive a percentage of the tax due and accounted for and shall be reimbursed in the form of a deduction in submitting, reporting and paying the amount due, if said amount is not delinquent at the time of payment. The rate of the deduction shall be the same rate authorized for deductions from state tax under the Georgia Retailers' and Consumers' Sales and Use Tax Act, approved February 20, 1951 (Ga. Laws, P. 360) as now or hereafter amended.

Sec. 2-2-68. Deficiency determinations.

(a) Recomputation of tax; authority to make; basis of recomputation. If the Director of Planning & Development is not satisfied with the return or returns of the tax, or the amount of the tax to be paid to the Augusta-Richmond County Commission by any person, he may compute and determine the amount required to be paid upon the basis of any information within his possession or that may come into his possession. One or more than one deficiency determination may be made of the amount due for one or more than one monthly period.

(b) Interest on deficiency. The amount of the deficiency determination, exclusive of penalties, shall bear interest at the rate of one (1) percent per month or fraction thereof from the twentieth

day after the close of the monthly period in which the amount or any portion thereof should have been returned until the date of payment.

(c) *Offsetting of overpayment.* In making a deficiency determination, the Director of Planning & Development may offset overpayment, for a period or periods, against underpayment, for another period or periods, against penalties, and against the interest on underpayment. The interest on overpayment shall be computed in the manner set forth in subsection (b) above.

(d) *Penalty; negligence or disregard of rules and regulations.* If any part of the deficiency for which a deficiency determination has been made is due to negligence or disregard of rules and regulations, a penalty of twenty (20) percent of the amount of such deficiency shall be added thereto.

(e) *Penalty for fraud or intent to evade.* If any part of the deficiency for which a deficiency determination is made is due to fraud or intent to evade any provisions of this article or other authorized rules and regulations, a penalty of fifty (50) percent of the deficiency shall be added thereto.

(f) *Notice of Director of Planning & Development's determination; service of.* The Director of Planning & Development, or his designated representative, shall give to the licensee written notice of his deficiency determination. The notice may be served personally or by mail; if by mail such service shall be pursuant to O.C.G.A. § 9-11-4 and shall be addressed to the licensee at his address as it appears in the records of the Director of Planning & Development. In case of service by mail of any notice required by this article, the service is complete at the time of deposit in the United States Post Office.

(g) *Time within which notice of deficiency determination to be mailed.* Except in the case of fraud, intent to evade this article or authorized rules or regulations, or failure to make a return, every notice of a deficiency determination shall be mailed within three (3) years after the twentieth day of every month following the monthly period for which the amount is proposed to be determined, or within three (3) years after the return is filed, whichever period should last expire.

Sec. 2-2-69. Determination if no return made.

(a) *Estimate of gross receipts.* If any licensee fails to make a return, the Director of Planning & Development shall make an estimate of the amount of the gross receipts of the licensee, or as the case may be, of the amount of the total sales in Augusta-Richmond County which are subject to the tax. The estimate shall be made for the period or periods in respect to which the licensee failed to make the return and shall be based upon any information which is in, or may come into, the possession of the Director of Planning & Development. Upon the basis of this estimate, the Director of Planning & Development shall compute and determine the amount required to be paid the Commission, adding to the sum thus determined a penalty equal to fifteen (15) percent thereof. One (1) or more deficiency determinations may be made for one (1) or for more than one (1) period.

(b) *Manner of computation; offsets; interest.* In making a determination under this section, the Director of Planning & Development may offset overpayment for a period or penalties against the interest on the underpayment. The interest on underpayment shall be computed in the manner set forth in section 2-2-68 (c).

(c) *Interest on amount found due.* The amount of the determination under this section, exclusive of penalties, shall bear interest at the rate of one (1) percent per month, or fraction thereof, from

the twentieth day of the month following the monthly period, for which the amount or any portion thereof should have been returned, until the date of payment.

(d) Giving of notice; manner of service. Promptly after making his determination, the Director of Planning & Development shall give to the person written notice, to be served personally or by mail in the manner prescribed for service of notice of a deficiency determination.

Sec. 2-2-70. Penalties and interest for failure to pay tax.

Any licensee who fails to pay the tax herein imposed to the Augusta-Richmond County Commission, or fails to pay any amount of such tax required to be collected and paid to the Commission, within the time required, shall pay a penalty of ten (10) percent of the tax, or amount of the tax, in addition to the tax or amount of the tax, plus interest on the unpaid tax or any portion thereof, as set forth in section 2-2-68 (b).

Sec. 2-2-71. Collection of tax.

(a) Security, Director of Planning & Development may exact; amount; sale of; notice of sale, return of surplus. The Director of Planning & Development, whenever he deems it necessary to ensure compliance with this article, may require any person subject hereto to deposit with him such security as the director may determine. The amount of the security shall be fixed by the director but shall not be greater than twice the person's estimated average liability for the period for which he files returns, determined in such a manner as the director deems proper, or ten thousand dollars (\$10,000.00), whichever amount is the lesser. The amount of the security may be increased by the Director of Planning & Development subject to the limitations herein provided. The director may sell the security at public auction, with the approval of the Augusta-Richmond County Commission, if it becomes necessary to do so in order to recover any tax or any amount required to be collected, interest or penalty due. Notice of the sale may be served upon the person who deposited the security personally or by mail; if by mail, service shall be made in the manner prescribed for service of a notice of a deficiency determination and shall be addressed to the person at his address as it appears in the records of the Director of Planning & Development. Upon any sale, any surplus above the amounts due shall be returned to the person who deposited the security.

(b) Notice of delinquency to persons holding, credits or property of delinquent; time for; duty of persons so notified. If any person is delinquent in the payment of the amount required to be paid by him, or in the event a determination has been made against him which remains unpaid, the Director of Planning & Development may, not later than three (3) years after the payment became delinquent, give notice thereof by registered mail to all persons in Augusta-Richmond County having in their possession or under their control any credits or other personal property belonging to the delinquent, or owing any debts to the delinquent. After receiving the notice, the persons so notified shall neither transfer nor make any other disposition of the credits, other personal property or debts in their possession or under their control at the time they receive the notice until the director consents to a transfer or disposition or until twenty (20) days elapse after the receipt of the notice. All persons so notified shall, within five (5) days after receipt of the notice, advise the director of all these credits, other personal property, or debts in their possession, under their control or owing by them.

(c) Action for tax; time for. At any time within three (3) years after any tax or any amount of tax required to be collected becomes due and payable and at any time within three (3) years after the delinquency of any tax or any amount of tax required to be collected, the Director of Planning &

Development may bring an action in the courts of this state, or any other state, or of the United States, in the name of the Augusta- Richmond County Commission, to collect the amount delinquent, together with penalties and interest, court fees, filing fees, attorney's fees and other legal fees incident thereto.

(d) *Duty of successors or assignees of operator to withhold tax from purchase money.* If any operator liable for any amount under this article sells out his business or quits the business, his successors or assigns shall withhold sufficient of the purchase price to cover such amount due and owing until the former owner produces a receipt from the Director of Planning & Development showing that he has been paid or a certificate stating that no amount is due.

(e) *Liability for failure to withhold; certificate of notice of amount due; time to enforce successor's liability.* If the purchaser of a business fails to withhold the purchase price as required under subsection (d) above, he becomes personally liable for the payment of the amount required to be withheld by him to the extent of the purchase price valued in money. Within thirty (30) days after receiving a written request from the purchaser for a certificate, the Director of Planning & Development shall either issue the certificate or mail notice to the purchaser at his address as it appears on the records of the Director of Planning & Development of the amount that must be paid as a condition of issuing the certificate. The time within which the obligation of a successor may be enforced shall start to run at the time the operator sells out his business or at the time that the determination against the operator becomes final, whichever event occurs later.

(f) *Refund of tax, penalty or interest paid more than once or illegally collected.* Whenever the amount of any tax, penalty or interest has been paid more than once, or has been erroneously or illegally collected or received by Richmond County, the City of Augusta, or Augusta-Richmond County under this Ordinance, it may be offset as provided in section 2-2-68 (c) or it may be refunded, provided a verified claim in writing therefor, stating the specific ground upon which the claim is founded, is filed with the Director of Planning & Development within three (3) years from the date of payment. The claim shall be audited and shall be made on forms provided by the director. If the claim is approved by the director and the Augusta-Richmond County Commission, the excess amount collected or paid may be refunded or may be credited on any amounts then due and payable from the person from whom it was collected or by whom paid; and the balance may be refunded to this person, his administrators or executors.

Sec. 2-2-72 Administration of article.

(a) *Authority of Director of Planning & Development.* The Director of Planning & Development shall administer and enforce the provisions of this article for the levy and collection of the tax imposed by this article.

(b) *Rules and regulation.* The Director of Planning & Development shall have the power and authority to make and publish reasonable rules and regulations not inconsistent with this article or other laws of Augusta-Richmond County and the State of Georgia, or the constitution of this state or the United States for the administration and enforcement of the provisions of this article and the collection of the taxes hereunder.

(c) *Records required for operators, etc.; form.* Every licensee for the sale of rooms, as defined in section 2-2-27, in this county shall keep such records, receipts, invoices and other pertinent papers in such form as the Director of Planning & Development may require.

(d) *Examination of records; audits.* The Director of Planning & Development, auditor of Augusta-Richmond County, or any person authorized in writing by the director, may examine the books, papers, records, financial reports, equipment and other facilities of any licensee liable

for the tax, in order to verify the accuracy of any return made, or if no return is made by the licensee, to ascertain and determine the amount required to be paid.

(e) Authority to require reports; contents. In administration of the provisions of this article, the Director of Planning & Development may require the filing of reports by any person or class of persons having in such person's or persons' possession or custody information relating to sales of rooms which are subject to the tax. The reports shall be filed with the Director of Planning & Development when required by the director and shall set forth the price charged for each sale, the date or dates of sale and such other information as the Director of Planning & Development may require.

(f) Disclosure of business of operators, etc.; limitations on rule. The Director of Planning & Development or any person having an administrative duty under this article shall not make known in any manner the business affairs, operations or information obtained by an audit of books, papers, records, financial reports, equipment and other facilities of any licensee or any other person visited or examined in the discharge of official duty, or the amount of source of income, profits, losses, expenditures or any particular thereof, set forth or disclosed in any return, or to permit any return or copy thereof or any book containing any abstract or particulars thereof to be seen or examined by any person not having such administrative duty under this Ordinance, except in the case of judicial proceedings or other proceedings necessary to collect the tax hereby levied and assessed. Successors, receivers, trustees, executors, administrators, and assignees, if directly interested, may be given information as to the items included in the measure and amount of unpaid tax or amounts of tax required to be collected, interest and penalties.

Sec. 2-2-73. Revocation of license.

The continuous failure to pay the above prescribed tax shall render the dealer or person liable therefor subject to revocation of their Business Occupation Tax Certificate in accordance with the procedures set out in the Code of Augusta-Richmond County.

Sec. 2-2-74. Severability.

If any section, provision, or clause of any part of this Ordinance shall be declared invalid or unconstitutional, or if the provisions of any part of this Ordinance as applied to any particular situation or set of circumstances shall be declared invalid or unconstitutional, such invalidity shall not be construed to affect the portions of this Ordinance not so held to be invalid, or the application of this Ordinance to other circumstances not so held to be invalid. It is hereby declared as the intent that this Ordinance would have been adopted had such invalid portion not been included herein.