

1                                   **CITY COUNCIL OF THE CITY OF PINE BLUFF, ARKANSAS**

2  
3                                   **ORDINANCE NO. 6669**

4                   **AN ORDINANCE AMENDING THE CODE OF ORDINANCE OF THE CITY OF PINE**  
5                   **BLUFF, ARKANSAS; AMENDING AND RESTATING CHAPTER 13, SECTION 13-47**  
6                   **OF THE PINE BLUFF CODE OF ORDINANCES CONCERNING GROSS RECEIPTS**  
7                   **TAX COLLECTION AND ENFORCEMENT; AND FOR OTHER PURPOSES.**

8                   **WHEREAS,** it is desired to make changes to Section 13-47 of the Code of Ordinances of  
9                   the City of Pine Bluff, Arkansas, concerning Gross Receipts tax collection and enforcement;

10                   **NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE**  
11                   **CITY OF PINE BLUFF, ARKANSAS:**

12                   **Section 1.** Section 13-47 of Chapter 13 of the Code of Ordinances of the City of Pine  
13                   Bluff, Arkansas, is amended to read as follows:

14                   **Sec. 13-47 - Advertising and Promotions (A&P) Gross Receipts Tax Collection and**  
15                   **Enforcement.**

16                   **(a) Title, purpose.**

17  
18                   (1) This section shall be known and may be cited as the City of Pine Bluff, Arkansas,  
19                   Advertising and Promotion Commission Gross Receipts Tax Collection and  
20                   Enforcement Ordinance.

21  
22                   (2) The purpose of this section is to provide the procedures for the enforcement and  
23                   collection of the taxes levied and administered by the city in accordance with the  
24                   Code of Ordinances of the City of Pine Bluff, Arkansas, and pursuant at Act 185  
25                   of 1965, and as subsequently amended.

1 (b) **Applications of ordinances and construction with other laws.** The provisions of this  
2 section shall be cumulative to the Arkansas Gross Receipts Acts of 1941, A.C.A. § 26-52-101  
3 et. seq. and the Arkansas Tax Procedure Act § 26-18-101, et. seq., the provisions of which so  
4 far as practicable, shall be deemed incorporated herein as applicable with respect to the  
5 enforcement and collection of the Advertising and Promotion Tax. Further, this section shall  
6 be in addition to any other right or remedy that may now or hereafter be available concerning  
7 or relating to enforcement and collection of the Advertising and Promotion Tax.

8  
9 (c) **Definitions.** The following word, and phrases, except where the context clearly indicates  
10 the application of different meaning, when used in this section shall have the following  
11 meanings:

12  
13 (1) **Advertising and Promotion (A&P) Tax** means the gross receipts tax levied by  
14 the city pursuant to Act 185 of 1965 and as subsequently amended.

15 (2) **Assessment** means a tax is assessed when it is recorded as the liability of a  
16 taxpayer on the commission's records. The assessment becomes a first assessment  
17 following the decision of the commission or a hearing officer, if the assessment is  
18 protested.

19 (3) **Business agent** means the designated agent of the commission in charge of its  
20 books, accounts, and financial affairs and is authorized to act on their behalf of the  
21 commission in the performance of its duties.

22 (4) **Business entity** means a corporation, associated partnership, joint venture, limited  
23 liability company, limited liability partnership trust or other legal business entity.

24 (5) **Commission** means the City Advertising and Promotion Commission of Pine  
25 Bluff, Arkansas, and any representative designated by the commission to perform  
26 any function hereunder.

27 (6) **Commission offices** means the address and offices designated by the commission  
28 as its official place of business.

29 (7) **City** means the City of Pine Bluff, Arkansas.

1 (8) **Delinquency date** means the A&P tax is delinquent and subject to penalty on the  
2 first day of the month following the month it was due.

3 (9) **Due date** means the A&P tax is due and payable on the twentieth day of each  
4 calendar month following the month the tax is imposed on gross receipts.

5 (10) **Person** means any natural person, firm, corporation or other business entity.

6 (11) **Taxpayer** means any person liable to remit the A&P tax.

7 (12) **Hearing officer** means an A&P commissioner designated by the commission to  
8 conduct hearings on behalf of the commission.

9  
10 **(d) Gross Receipts Tax**

11 (1) A tax in the sum of three percent (3%) shall be levied in the city upon; (a) the  
12 gross receipts or gross proceeds from the renting, leasing, or otherwise furnishing  
13 hotel, motel, or short term condominium rental accommodations for sleeping,  
14 meeting, or party room facilities for profit, but such accommodations shall not  
15 include the rental or lease of such accommodations for periods of thirty (30) days  
16 or more; and (b) a tax in the sum of two percent (2%) percent shall be levied in the  
17 city upon the portion of the gross receipts or gross proceeds received by  
18 restaurants, cafes, cafeterias, delis, drive-in restaurants, carry-out restaurants,  
19 concession stands, convenience stores, grocery store-restaurants, and similar  
20 businesses, from the sale of prepared food and beverages for on or off-premises  
21 consumption, but such tax shall not apply to such gross receipts or gross proceeds  
22 of organizations qualified under section 501(c)(3) of the Federal Internal Revenue  
23 Code.

24 (2) The tax so levied shall be paid by the persons, firms, and corporations liable  
25 therefor and shall be collected by the Pine bluff Advertising and Promotion  
26 Commission or by its designated agent in the same manner and at the same time as  
27 the tax levied by the Arkansas Gross Receipts Act of 1941, A.C.A. Section 26-52-  
28 101 et seq.

29 (3) The person paying the tax shall report and remit it upon forms provided by the  
30 commission, and as directed by the commission. The rules, regulations, forms of

1 notice, assessment procedures, and the enforcement and collection of the tax under  
2 the Arkansas Gross Receipts Act of 1941, A.C.A. Section 26-52-101 et seq., and  
3 the Arkansas Tax Procedure Act, A.C.A. Section 26-18-101 et seq., shall, so far as  
4 practicable, be applicable with respect to the enforcement and collection of the tax  
5 levied herein. However, the administration and enforcement, and all actions, shall  
6 be by, and in the name of, the commission through the proper commission officials  
7 or agents. The commission shall have the authority to sue and be sued in its name.  
8

9 **(e) Administration and regulations.** The administration of this section is vested in the  
10 commission and the commission shall promulgate rules and regulations and prescribe all  
11 forms as are necessary or required for the enforcement and collection of the A&P tax. The  
12 commission, and the commission alone, is charged with collecting the A&P tax. Nothing in  
13 this section shall be interpreted as giving the City of Pine Bluff, Arkansas, any liability for the  
14 collection of the A&P tax. The city may be responsible for administrative duties for the  
15 commission, but at no time does the city, its employees or agents, have any duties beyond  
16 those administrative duties.

17 (1) In the administration of this section, the commission, through its officials or  
18 agents, for the purpose of determining the accuracy of a submission or fixing any  
19 liability, may make an examination or investigation of the place of business, the  
20 tangible personal property, equipment, and facilities, and the books, records,  
21 papers, vouchers, accounts, and documents of any taxpayer or other person. Every  
22 taxpayer or other person and his agents and employees shall exhibit to the  
23 commission, its officials or agents, these places and items and facilitate any  
24 examination or investigation. No taxpayer shall be subjected to unnecessary  
25 examination or investigation, and only one (1) inspection of a taxpayer's books of  
26 account shall be made for each taxable year unless the taxpayer requests otherwise  
27 or unless the commission, after investigation, notifies the taxpayer in writing that  
28 an additional inspection is necessary.

29 (2) The commission may compel the production of such records and materials by  
summons. A summons may be served by any commission official or agent.

1 (3) In the administration of this section, the commission may conduct hearings,  
2 compel by summons the attendance of witnesses, testimony, and the production of  
3 books, records, papers, or other data of any person or taxpayer, administer oaths,  
4 and examine under oath any person regarding the business of any taxpayer  
5 concerning any matter incident to the administration of this section. The  
6 investigation may extend to any person the commission determines has access to  
7 information which may be relevant to the examination or investigation.

8 (4) When any summons requiring the production of records as described in subsection  
9 (e)(1) is served on a third-party record keeper, written notice of the summons shall  
10 be mailed to the taxpayer that his records are being summoned, at least fourteen  
11 (14) days prior to the date fixed in the summons as the day for the examination of  
12 the records. Notice to the taxpayer is sufficient if it is mailed by certified mail to  
13 the last address on record with the commission.

14 (5) When the commission conducts a hearing pursuant to subdivision 3 above, it shall  
15 honor any reasonable request by any taxpayer to issue a summons on the  
16 taxpayer's behalf. In such case the taxpayer shall bear the cost of producing the  
17 records the taxpayer requests be summoned.

18 (6) The commission may apply to the circuit court with jurisdiction for an order  
19 compelling the production of the summoned records and failure to comply with an  
20 order for production may be punished as contempt of court.

21 (7) The refusal to permit the commission, its officials or agents, to examine books,  
22 records, and other documents pursuant to subsection (1) or as summoned in  
23 subsection (2), shall be unlawful and a misdemeanor.

24  
25 **(f) Documents to be provided - Payments of A&P tax.**

26  
27 (1) The A&P tax shall be due and payable on the twentieth day of each following  
28 calendar month by the person liable for the payment of the A&P tax (taxpayer) and  
29 shall be deemed delinquent if not paid on the first day of the next calendar month.

- 1 (2) It shall be the duty of the taxpayers on or before the twentieth day of each calendar  
2 month to deliver to the commission the forms required to be provided by the A&P  
3 commission. Those forms shall be remitted with the tax payment.
- 4 (3) If not paid on or before the twentieth day of the calendar month, the full amount of  
5 the A&P tax shall be due from that date; provided, however, no penalty for  
6 delinquency shall be assessed if payment thereof is made on or before the  
7 delinquency date or the first day of the calendar month next following.
- 8 (4) Whenever a taxpayer fails to pay the A&P tax by the first day of the calendar  
9 month next following, the commission shall give notice of a proposed assessment  
10 due.
- 11 (5) Within thirty (30) days after service of notice of the proposed assessment, the  
12 taxpayer may file with the commission a written protest under oath, signed by  
13 himself or his authorized agent, setting forth the taxpayer's reasons for opposing  
14 the proposed assessment and requesting a hearing.
- 5 (6) If the taxpayer does not file a written protest with the commission, the proposed  
16 assessment shall become final at the expiration of thirty (30) days after receipt of  
17 the proposed assessment.

18  
19 **(g) Hearing on proposed assessments.**

- 20 (1)
- 21 a. A commissioner shall serve as a hearing officer to review all written protests  
22 submitted by taxpayers, hold all hearings, and make written findings as to the  
23 applicability of proposed assessments.
- 24 b. Decisions of the hearing officer shall be final unless revised by the  
25 commission.
- 26 c. The hearing on written and oral protests and determinations made by the  
27 hearing officer shall not be subject to the provisions of the Arkansas  
28 Administrative Procedure Act, § 25-15-201 et seq.
- 29 (2) The actual hearing of the written protest shall be held in the commission's offices  
30 or other location set forth in the notice thereof to the taxpayer.

1 (3)

2 a. The hearing officer shall set the time and place for the hearing on the written  
3 protest; and shall give the taxpayer reasonable notice thereof.

4 b. At the hearing the taxpayer may be represented by an authorized  
5 representative and may present evidence in support of his position.

6 c. After the hearing officer shall render his decision in writing and shall serve  
7 copies upon both the Taxpayer and the Commission.

8 d.

9 1. If the proposed assessment is sustained, in whole or part, the taxpayer may  
10 request in writing, within twenty (20) days of the mailing of the decision,  
11 that the commission revise the decision of the hearing officer.

12 2. If the commission refuses to make a revision or if the taxpayer does not  
13 make a request for revision, then a final assessment shall be made upon the  
14 determination of the hearing officer or the commission.

15 3. A taxpayer may seek relief from the final decision of the hearing officer or  
16 the commission on a final assessment of a tax deficiency by following the  
17 procedure set forth in subsection 13-47(h).

18  
19 **(h) Judicial relief.**

20 (1) Within thirty (30) days after the issuance and service on the taxpayer of the notice  
21 and demand for payment of a deficiency in tax established by a final determination  
22 of the hearing officer or the commission, taxpayer may seek judicial relief from  
23 the final determination by either:

24  
25 a. Within one (1) year of the date of the final assessment, paying the amount of the  
26 A&P tax due, including any interest or penalties, for any taxable period or  
27 periods covered by the final assessment and filing suit to recover that amount  
28 within one (1) year of the date of payment. The commission may proceed with  
29 collection activities including the filing of a certificate of indebtedness as  
30 authorized hereunder, within thirty (30) days of the issuance of the final

1 assessment for any assessed but unpaid A&P taxes, penalties, or interest owed  
2 by the taxpayer for other taxable periods covered by the final assessment, while  
3 the suit for refund is being pursued by taxpayer for other taxable periods  
4 covered by the final assessment; or

5 b.

6 1. Within thirty (30) days of the issuance and service on the taxpayer of the  
7 notice and demand for payments, filing with the commission a bond in  
8 double the amount of the tax deficiency due, and by filing suit within thirty  
9 (30) days thereafter to stay the effect of the commission's determination.

10 2. The bond shall be subject to the condition that the taxpayer shall file suit  
11 within "thirty" (30) days after the filing of the bond, shall faithfully and  
12 diligently prosecute the suit to a final determination, and shall pay any  
13 deficiency found by the court to be due and any court cost assessed against  
14 him.

15 3. A taxpayer's failure to file suit, diligently prosecute the suit, or pay any tax  
16 deficiency and court costs, as required by subsection (g)(1)a. of this section,  
17 shall result in the forfeiture of the bond in the amount of the assessment and  
18 assessed court costs.

19 (2) Jurisdiction for a suit to contest a determination of the Commission under this  
20 section shall be in the Circuit Court of Jefferson County, where the matter shall be  
21 tried de novo.

22 (3) The method provided in this section shall be the sole alternative methods for  
23 seeking relief from a written decision of the commission or hearing officer  
24 establishing a deficiency in the A&P tax. No injunction shall issue to stay  
25 proceedings for assessment or collection of any A&P taxes.

26 (4) In any court proceedings under this section the prevailing party may be awarded a  
27 judgment for court costs.

28  
29 **(i) Additional penalties and tax.** If the taxpayer fails to comply with provisions of this  
30 section, then the following penalties and additions to the tax shall be applicable:



1 (1) In the case of the taxpayer's failure to provide documents required by the  
2 commission and pay the tax due on or before the delinquency date, determined  
3 with regard to any extension of time for filing thereof, unless it is shown that the  
4 failure is due to reasonable cause and not to willful neglect, there shall be added to  
5 the amount required to be shown as tax on A&P tax return five (5) percent of the  
6 A&P tax if the failure is not more than one (1) month past the delinquency date,  
7 with an additional five (5) percent for each additional month or fraction thereof  
8 during which the failure continues, not to exceed thirty-five (35) percent in the  
9 aggregate.

10 (2) In addition to any penalty assessed hereunder, simple interest on any paid A&P tax  
11 shall be assessed at the rate of ten (10) percent per annum from the delinquency  
12 date.

13  
14 **(j) Time limitations for assessments, collection, refunds and prosecution.**

15 (1) Except as otherwise provided in this section, no assessment of the A&P tax shall  
16 be made after the expiration of three (3) years from the date the return was  
17 required to be filed or the date the return was filed, whichever period expired later.  
18 The commission shall not begin court proceedings after the expiration of the three-  
19 year period unless there has been a previous assessment for the collection of the  
20 tax.

21 (2) Upon written agreement of the commission and the taxpayer, the time within  
22 which the commission may make a final assessment, as provided herein, may be  
23 extended to a date mutually agreed upon in the written agreement.

24 (3) Where, before the expiration of the time prescribed for the assessment of the tax or  
25 of the extensions thereof, both the commission and the taxpayer have consented in  
26 writing to an assessment after that time, the A&P tax may be assessed at any time  
27 prior to the expiration of the time agreed upon.

28 (4) In the case of fraudulent forms submitted to the commission or a failure to provide  
29 the forms required by the commission, the commission may compute, determine,  
30 and assess the estimated amount of A&P tax due from any information in its

1 possession or take the previous six-month average of gross receipts to determine  
2 the tax amount owed.

3 (5) Whenever a taxpayer requests an extension of time for filing any return required  
4 hereunder, the limitation of time for assessing any tax shall be extended for a like  
5 period.

6 (6) Where the assessment of the A&P tax has been made within the period of  
7 limitation properly applicable thereto, the A&P tax may be collected by levy or  
8 proceedings in court, but only if the levy is made or the proceeding is begun within  
9 ten (10) years after the date of the assessment of the tax.

10 **(k) Notice requirements.**

11 (1)

12 a. The commission shall give a taxpayer notice of any assessment, demand,  
13 decision, or hearing before the commission or its designated representative  
14 which directly involves that taxpayer.

15 b. All notices required to be given by the commission to a taxpayer shall be  
16 either served by personal service or sent by mail to the taxpayer's last  
17 address on record with the commission. If this mail is returned, unclaimed  
18 or refused, then proper notice shall have been served and given, and the  
19 commission may take any action permitted by this section or otherwise by  
20 law.

21 c. All notices of final assessment hereunder shall be sent by certified mail,  
22 return receipt requested.

23 (2) The taxpayer, when giving notice to the commission shall give notice either by  
24 mail or by personal service on the commission. The notice the taxpayer gives shall  
25 be effective when postmarked or, in the case of personal service, when so served.

26 (3) The commission and any taxpayer may, by written agreement, provide for any  
27 other reasonable means of giving notice.

28 (4) All notice shall be in writing.

30 **(l) Assessment and collection of taxes generally.**

1 (1)

- 2 a. The commission or its designated representatives are authorized and required  
3 to make determinations and assessments of the A&P Tax, including interest,  
4 additions to taxes and assessable penalties, imposed hereby.  
5 b. The assessment shall be made by recording the liability of the taxpayer in  
6 the offices of the commission in accordance with rules and regulation  
7 prescribed by the commission.  
8 c. Upon request of the taxpayer, the commission shall furnish the taxpayer a  
9 copy of the record of the assessment.

10 (2)

- 11 a. The commission shall collect all A&P taxes imposed by law.  
12 b. As soon as practicable after the making of assessment of the A&P tax, the  
13 commission shall give notice to each person liable for the unpaid tax, stating  
14 the amount and demanding payment within ten (10) days.  
15 c. Upon receipt of notice and demand from the commission, the person liable  
16 for the tax shall pay the stated amount including any interest, additions to  
17 tax, and assessable penalties at the place and time stated in the notice and  
18 demand.

19  
20 **(m) Proposed assessments.**

21 (1)

- 22 a. If any taxpayer fails to file forms required by the commission, the  
23 commission from any information in its possession or obtainable by it, may  
24 determine the correct amount of tax for the taxable period by taking the  
25 average gross receipts from the previous six-month period.  
26 b. When no applicable forms have been filed and the commission determines  
27 that there is an A&P tax due for the taxable period, the commission shall  
28 propose the assessment of additional tax plus penalties, as the case may be,  
29 and shall give notice of the proposed assessment and shall state the final  
30 assessment, as provided herein, will be made if the taxpayer does not protest

1 the proposed assessment as provided hereby. The taxpayer does not have to  
2 protest the proposed assessment to later be entitled to exercise the right to  
3 seek a judicial review of the assessment.

4 (2) Any demand for additional payment of the A&P tax which is made as the result of  
5 a verification of a mathematical error on the return shall not be deemed to be a  
6 proposed assessment under the provision of this section and shall not be subject to  
7 the hearing or appeal provisions of this section.

8  
9 **(n) Taxpayer relief.**

10 (1) Any taxpayer who wishes to seek administrative relief from any proposed  
11 assessment of taxes or proposed notice of disallowance of a claim for refund by  
12 the commission shall follow procedure provided by this section.

13 (2)

14 a. A taxpayer may at his option either request the commission to consider his  
15 request for relief solely upon written documents furnished by the taxpayer or  
16 upon the written documents and any evidence produced by the taxpayer at a  
17 hearing.

18 b. A taxpayer who requests the commission to render its decision based on  
19 written documents is not entitled by law to any other administrative hearing  
20 prior to the commission's rendering of its decision and, if necessary, the  
21 issuing of a final assessment and demand for payment or issuing of a  
22 certificate of indebtedness.

23 (3) Within thirty (30) days after service of notice of the proposed assessment, the  
24 taxpayer may file with the commission a written protest under oath, signed by  
25 himself or his authorized agent, setting forth the taxpayer's reasons for opposing  
26 the proposed assessment.

27 (4) If the taxpayer does not file a written protest with the commission, the proposed  
28 assessment shall become final at the expiration of thirty (30) days after receipt of  
29 the proposed assessment.

1 (5) The commission may, in its discretion extend the time for filing a protest for any  
2 period of time not to exceed an additional ninety-day period.

3  
4 **(o) Issuance of certificate of indebtedness and exception.**

5 (1)

6 a. If a taxpayer does not timely and properly pursue his remedies seeking relief  
7 from a decision of the commission or hearing officer and a final assessment is  
8 made against the taxpayer, or if the taxpayer fails to pay the deficiency  
9 assessed upon notice and demand, then the commission through its authorized  
10 representative shall, as soon as practicable thereafter, issue to the circuit clerk  
11 of any county of the state in which the taxpayer's business is located a  
12 certificate of indebtedness certifying that the person named therein is  
13 indebted to the commission for the amount of the tax established by the  
14 commission as due.

15 b. If a taxpayer has a delinquent A&P tax liability to the commission of less  
16 than one thousand dollars (\$1,000.00), the commission or its hearing officer  
17 may enter into an agreement with the taxpayer to allow the taxpayer to pay  
18 the delinquency in installments. The commission or its hearing officer may  
19 choose not to issue a certificate of indebtedness during the period of the  
20 installment agreement if he determines that it is in the best interest of the  
21 commission.

22 (2) The circuit clerk shall enter immediately upon the circuit court judgment docket:

- 23  
24 a. The name of the delinquent taxpayer;  
25 b. The amount certified as being due;  
26 c. The name of the tax; and  
27 d. The date of entry upon the judgment docket.

28 (3)

29 a. The entry of the certificate of indebtedness shall have the same force and  
30 effect as the entry of a judgment rendered by the circuit court. This entry

1 shall constitute the commission lien upon the title of any real and personal  
2 property of the taxpayers in the county where the certificate of indebtedness  
3 is recorded.

4 b. This lien is in addition to any other lien existing in favor of the commission  
5 to secure payment of taxes, applicable interest, penalties, and costs. The lien  
6 is superior to other liens of any type or character attaching to the property  
7 after the date of entry of the certificate of indebtedness on the judgment  
8 docket. The lien is superior to all claims of unsecured creditors.

9 c. The certificate of indebtedness authorized by this subsection shall continue  
10 in force for ten (10) years from the date of recording and shall automatically  
11 expire after the ten-year period has run. Actions on the lien on the certificate  
12 of indebtedness shall be commenced within ten (10) years after the date of  
13 recording of the certificate, and not afterward.

14 (4)

15 a. After entry of certificate, the circuit clerk shall issue a writ of execution  
16 directed to the commission, authorizing the commission to levy upon and  
17 against all real and personal property of the taxpayer.

18 b. The commission shall have all remedies and may take all proceedings for the  
19 collection of the tax which may be taken for the recovery of a judgment at  
20 law.

21 c. The writ may be issued, served, and executed in the same manner as  
22 provided for in the issuance and service of executions rendered by the  
23 circuit courts of this state, except the commission shall act in the place of  
24 county sheriffs.

25 d. The commission shall have this authority for all liens either presently filed  
26 or filed after the passage of the ordinance from which this section derives.

27 (5)

28 a. Nothing in this chapter shall preclude the commission from resorting to any  
29 other means provided by law for collecting delinquent taxes.

- 1           b. The issuance of a certificate of indebtedness, entry by the clerk and levy of  
2           execution as provided in this section shall not constitute an election of  
3           remedies with respect to the collection of the tax.
- 4           c. The taxes, fees, interest, and penalties imposed or levied hereby may be  
5           collected in the same way as a personal debt of the taxpayer.
- 6           d. The commission may sue to the same effect and extent as for the  
7           enforcement of a right of action for debt.
- 8           e. All provisional remedies available in these actions are available to the  
9           commission in the enforcement of the payment of the A&P tax.

10       (6) The commission may contract with persons inside or outside the state to help the  
11       commission collect delinquencies of resident or nonresident taxpayers.

12

13   **(p) Settlement or compromise of liability controversies.**

- 14       (1) The commission may enter into an agreement to compound, settle, or compromise  
15       any controversy relating to the A&P tax when:
- 16           a. The controversy is over the amount of tax due; or
- 17           b. the inability to pay results from the insolvency of the taxpayer.
- 18       (2) The commission has the authority to settle any debt for taxes owed, including  
19       payment plans for taxpayers who owe past due taxes.
- 20       (3) The commission may waive or remit the interest or penalty, or any portion thereof,  
21       ordinarily accruing because of a taxpayer's failure to pay the A&P tax within the  
22       statutory period allowed for its payment:
- 23           a. If the taxpayer's failure to pay the tax is satisfactorily explained to the  
24           commission; or
- 25           b. If the failure results from a mistake by the taxpayer of either the law or the  
26           facts subjecting him to such tax; or
- 27           c. If the inability to pay the interest or penalty results from the insolvency or  
28           bankruptcy of the taxpayer.

1 (4) In settling or compromising any controversy relating to the liability of a person for  
2 the A&P tax for my taxable period, the commission is authorized to enter into a  
3 written closing agreement concerning the liability.

4 (5) The commission shall promulgate rules and regulations establishing guidelines for  
5 determining whether a proposed offer of compromise is adequate and acceptable to  
6 resolve a tax dispute.

7  
8 **(q) Release of property from lien.**

9 (1) Upon written application by any person, the commission may release any property  
10 from the lien imposed by any assessment, order, judgment, or certificate of  
11 indebtedness obtained by or from any levy made by it if:

12 a. Either full payment is made to the commission of the sum it considers  
13 adequate consideration for the release; or

14 b. Adequate security deposit is made with the commission to secure payment  
15 of the debt evidenced by the lien.

16 (2) When the commission determines that its assessment certificate of indebtedness or  
17 judgment is clouding the title of property because of error in the description of  
18 properties or similarity in names, the commission may issue a release without the  
19 payment of any consideration.

20 (3) The commission's release shall be given under its seal and filed in the office of the  
21 circuit clerk in the county in which the lien is filed, or it shall be recorded in any  
22 office which conveyances of real estate may be recorded.

23  
24 **Section 2.** All ordinances or parts of ordinances in conflict herewith are hereby  
25 repealed to the extent of the conflict.

26 **Section 3.** The provisions of this Ordinance are declared to be severable, and should  
27 any provision hereof be found unlawful, the remaining provisions hereof shall continue to be  
28 enforced.

29 **Section 4.** This Ordinance being of a general or permanent nature, the Clerk will  
30 cause it to be published as required by law.



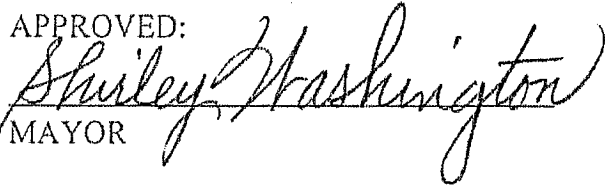
1            Section 5. This Ordinance takes effect on the 31<sup>st</sup> day after its adoption. Any  
2 referendum petition must be filed within thirty (30) after passage hereof.

3            PASSED AND APPROVED THIS 4TH DAY OF MAY, 2020.

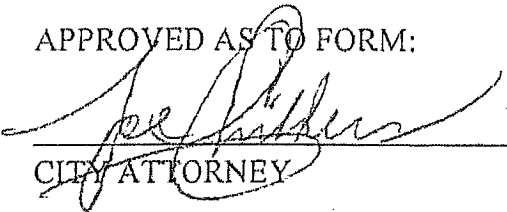
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16

ATTEST:

  
CITY CLERK

APPROVED:  
  
MAYOR

APPROVED AS TO FORM:

  
CITY ATTORNEY

SPONSOR:  
