

AN ORDINANCE AMENDING ALBANY MUNICIPAL CODE CHAPTER 3.14, TRANSIENT ROOM TAX; SECTION 3.14.110, DUE DATE -- RETURNS AND PAYMENTS.

THE PEOPLE OF THE CITY OF ALBANY DO ORDAIN AS FOLLOWS:

3.14.110 Due date--Returns and payments. (a) The tax imposed by this chapter shall be paid by the transient to the operator at the time that rent is paid. All amounts of such taxes collected by any operator are due and payable to the tax administrator on a monthly basis on the fifteenth day of the month for the preceding month, and are delinquent on the last day of the month in which they are due.

(b) On or before the fifteenth day of the month following each month of collection, a return for the preceding month's tax collections shall be filed with the tax administrator. The return shall be filed in such form as the tax administrator may prescribe by every operator liable for payment of tax.

(c) Returns shall show the amount of tax collected or otherwise due for the related period. The tax administrator may require returns to show the total rentals upon which tax was collected or otherwise due, gross receipts of the operator for such period and an explanation in detail of any discrepancy between such amounts and the amount of rents exempt, if any.

(d) After the gross tax has been calculated by the operator, the operator shall retain five (5) percent of the gross tax as compensation for the record-keeping services provided.

~~(d)~~(e) The person required to file the return shall deliver the return, together with the remittance of the amount of the tax due, to the tax administrator at his office either by personal delivery or by mail. If the return is mailed, the postmark shall be considered the date of delivery for determining delinquencies.

~~(e)~~(f) For good cause, the tax administrator may extend for not to exceed one month the time for making any return or payment of tax. No further extension shall be granted, except by the transient room tax review committee. Any operator to whom an extension is granted shall pay interest at the rate of one percent per month on the amount of tax due without proration for a fraction of a month. If a return is not filed and the tax and interest due is not paid by the end of extension granted, then the interest shall become a part of the tax for computation of penalties described elsewhere in this chapter.

~~(f)~~(g) The tax administrator, if he deems it necessary in order to ensure payment or facilitate collection by the city of the amount of taxes in any individual case, may require returns and payment of the amount of taxes for other than monthly periods.

Passed by the Council: August 27, 1986

Approved by the Mayor: August 29, 1986

Effective Date: September 26, 1986

Tom Holman
Mayor

ATTEST:

[Signature]
City Recorder