

CHAPTER 36

TAXATION

| <u>ARTICLE</u> | <u>TITLE</u> | <u>PAGE</u> |
|-----------------------|---|--------------------|
| <i>I</i> | <i>GENERALLY</i> | |
| | <i>Section 36-1-1 - Corporate Rate</i> | <i>36-1</i> |
| | <i>Section 36-1-2 - Police Tax</i> | <i>36-1</i> |
| | <i>Section 36-1-3 - Audit Tax</i> | <i>36-1</i> |
| | <i>Section 36-1-4 - F.I.C.A. Tax</i> | <i>36-1</i> |
| | <i>Section 36-1-5 - General Liability</i> | <i>36-1</i> |
| | <i>Section 36-1-6 - Garbage Tax</i> | <i>36-1</i> |
| | <i>Section 36-1-7 - Workmen's Compensation</i> | <i>36-1</i> |
| | <i>Section 36-1-8 - Street and Bridge</i> | <i>36-1</i> |
| <i>II</i> | <i>TAXPAYER'S RIGHTS CODE</i> | |
| | <i>Section 36-2-1 - Title</i> | <i>36-2</i> |
| | <i>Section 36-2-2 - Scope</i> | <i>36-2</i> |
| | <i>Section 36-2-3 - Definitions</i> | <i>36-2</i> |
| | <i>Section 36-2-4 - Notices</i> | <i>36-2</i> |
| | <i>Section 36-2-5 - Late Payment</i> | <i>36-2</i> |
| | <i>Section 36-2-6 - Payment</i> | <i>36-3</i> |
| | <i>Section 36-2-7 - Certain Credits and Refunds</i> | <i>36-3</i> |
| | <i>Section 36-2-8 - Audit Procedure</i> | <i>36-3</i> |
| | <i>Section 36-2-9 - Appeal</i> | <i>36-4</i> |
| | <i>Section 36-2-10 - Hearing</i> | <i>36-5</i> |
| | <i>Section 36-2-11 - Interest and Penalties</i> | <i>36-5</i> |
| | <i>Section 36-2-12 - Abatement</i> | <i>36-5</i> |
| | <i>Section 36-2-13 - Installment Contracts</i> | <i>36-5</i> |
| | <i>Section 36-2-14 - Statute of Limitations</i> | <i>36-5</i> |
| | <i>Section 36-2-15 - Voluntary Disclosure</i> | <i>36-6</i> |
| | <i>Section 36-2-16 - Publication of Tax Ordinances</i> | <i>36-6</i> |
| | <i>Section 36-2-17 - Internal Review Procedure</i> | <i>36-6</i> |
| | <i>Section 36-2-18 - Application</i> | <i>36-6</i> |
| <i>III</i> | <i>SIMPLIFIED MUNICIPAL TELECOMMUNICATIONS TAX</i> | |
| | <i>Section 36-3-1 - Definitions</i> | <i>36-7</i> |
| | <i>Section 36-3-2 - Simplified Municipal Telecommunications Tax Imposed</i> | <i>36-9</i> |
| | <i>Section 36-3-3 - Collection of Tax by Retailers</i> | <i>36-10</i> |
| | <i>Section 36-3-4 - Returns to Department</i> | <i>36-10</i> |
| | <i>Section 36-3-5 - Resellers</i> | <i>36-10</i> |
| <i>IV</i> | <i>GAS TAX</i> | |
| | <i>Section 36-4-1 - Tax Imposed</i> | <i>36-11</i> |
| | <i>Section 36-4-2 - Exceptions</i> | <i>36-11</i> |
| | <i>Section 36-4-3 - Additional Taxes</i> | <i>36-11</i> |
| | <i>Section 36-4-4 - Definitions</i> | <i>36-11</i> |
| | <i>Section 36-4-5 - Reports to City</i> | <i>36-11</i> |
| | <i>Section 36-4-6 - Credit for Over-Payment</i> | <i>36-12</i> |
| | <i>Section 36-4-7 - Penalty</i> | <i>36-12</i> |

| <u>ARTICLE</u> | <u>TITLE</u> | <u>PAGE</u> |
|-----------------------|---|--------------------|
| V | <i>ELECTRICITY TAX</i> | |
| | <i>Section 36-5-1 - Tax Imposed</i> | <i>36-13</i> |
| | <i>Section 36-5-2 - Exceptions</i> | <i>36-13</i> |
| | <i>Section 36-5-3 - Additional Taxes</i> | <i>36-13</i> |
| | <i>Section 36-5-4 - Collection</i> | <i>36-13</i> |
| | <i>Section 36-5-5 - Reports to City</i> | <i>36-14</i> |
| | <i>Section 36-5-6 - Credit for Over-Payment</i> | <i>36-14</i> |
| | <i>Section 36-5-7 - Penalty</i> | <i>36-14</i> |
| | <i>Section 36-5-8 - Unconstitutional</i> | <i>36-14</i> |
| VI | <i>FOREIGN FIRE INSURANCE COMPANIES</i> | |
| | <i>Section 36-6-1 - Conformance</i> | <i>36-15</i> |
| | <i>Section 36-6-2 - Fees</i> | <i>36-15</i> |
| | <i>Section 36-6-3 - Required Reports</i> | <i>36-15</i> |
| | <i>Section 36-6-4 - Recovery of Monies</i> | <i>36-15</i> |
| | <i>Section 36-6-5 - Unlawful Operation</i> | <i>36-15</i> |
| | <i>Section 36-6-6 - Penalty</i> | <i>36-15</i> |
| VII | <i>HOME RULE MUNICIPAL RETAILERS' OCCUPATION TAX</i> | |
| | <i>Section 36-7-1 - Tax Imposed</i> | <i>36-16</i> |
| | <i>Section 36-7-2 - Penalties</i> | <i>36-16</i> |