

ORDINANCE NO. 2055

AN ORDINANCE to amend and reordain Section 36-104 of Article XV, Chapter 36 of The Code of the City of Alexandria, Virginia, 1963, as amended; which Chapter 36 relates to TAXATION, which Article IV relates to TAX ON MEALS SOLD BY RESTAURANTS, and which Section 36-104 relates to and imposes PENALTY AND INTEREST FOR FAILURE TO REMIT TAXES WHEN DUE.

THE CITY COUNCIL OF ALEXANDRIA HEREBY ORDAINS:

Section 1. That Section 36-104, Article XV, Chapter 36 of The Code of the City of Alexandria, Virginia, 1963, as amended, be and the same hereby is amended and reordained to read as follows:

Sec. 36-104. Penalty and interest for failure to remit taxes when due.

If any person whose duty it is to do so shall fail or refuse to remit to the director the tax required to be collected under this article within the time and in the amount specified in this article, there shall be added to such tax by the director a penalty in the amount of ten percent thereof and interest thereon at the rate of six percent per annum, which shall be computed upon the taxes and penalty from the date such taxes were due and payable.

Section 2. That the title of and an informal memorandum explaining this ordinance shall be published in the city not later than five days following its introduction together with a notice containing the time and place for a public hearing. The city clerk shall have the full text of this ordinance printed in sufficient numbers to supply copies to meet request. The city clerk shall note the date of introduction and first reading, the date of publication, the date of the public hearing, and the date of the second reading and final passage in the minutes of the meeting. This ordinance shall become effective August 1, 1975.

CHARLES E. BEATLEY, JR.  
Mayor

Final Passage: September 23, 1975