

ORDINANCE NO. 2246

AN ORDINANCE to amend and reordain Section 36-66 of Article XII and Section 36-104 of Article XV, all of Chapter 36 of The Code of the City of Alexandria, Virginia, 1963, as amended; which Chapter 36 relates to TAXATION, which Article XII relates to TRANSIENT LODGING TAX, which Section 36-66 thereof relates to PENALTY AND INTEREST FOR NONPAYMENT, which Article XV relates to TAX ON MEALS SOLD BY RESTAURANTS and which Section 36-104 thereof relates to PENALTY AND INTEREST FOR FAILURE TO REMIT TAXES WHEN DUE.

THE CITY COUNCIL OF ALEXANDRIA HEREBY ORDAINS:

Section 1. That Section 36-66, Article XII, 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. 36-66. Penalty and interest for nonpayment.

If any person shall fail or refuse to remit to the city collector the tax required to be collected and paid under this article within the time and in the amount specified in this article, there shall be added to such tax by the city collector a penalty of ten percent of the tax past due or the sum of ten dollars, whichever shall be the greater. In addition, there shall be added to such unpaid tax interest at the rate of eight percent per annum on the amount of the tax delinquent, such interest to commence on the first day of the month following the month in which such taxes are due.

Section 2. 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 of ten percent of the tax past due or the sum of ten dollars, whichever shall be the greater. In addition, there shall be added to such unpaid tax interest at the rate of eight percent per annum on the amount of tax delinquent, such interest to commence on the first day of the month following the month in which such taxes are due.

Section 3. That the title of and an informal memorandum explaining this ordinance shall be published in a newspaper of general circulation 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 the date of its final passage.

FRANK E. MANN  
Mayor

FINAL PASSAGE: March 28, 1978