

ORDINANCE NO. 2964

AN ORDINANCE to amend and reordain Section 9-1-12, Article A, Chapter 1, Title 9 of The Code of the City of Alexandria, Virginia, 1981, as amended; which Title 9 relates to LICENSING AND REGULATION, which Chapter 1 relates to BUSINESS LICENSES, which Article A relates to GENERAL PROVISIONS and which Section 9-1-12 relates to PENALTY FOR FAILURE TO PAY WHEN DUE.

THE CITY COUNCIL OF ALEXANDRIA HEREBY ORDAINS:

Section 1. That Section 9-1-12, Article A, Chapter 1, Title 9 of The Code of the City of Alexandria, Virginia, 1981, as amended, be and the same hereby is amended and reordained to read as follows:

Sec. 9-1-12. Penalty for failure to pay when due.

(a) There shall be a penalty of 10 percent or \$10, whichever is greater, added to all license taxes imposed under the provisions of this chapter that are delinquent and unpaid on the due dates thereof.

(b) In addition thereto, interest at the rate of 10 percent per annum on the license taxes and penalty shall commence on the first day following the day such taxes are due. Interest shall be imposed at the rate established pursuant to section 6621 of the Internal Revenue Code of 1954, as amended, for the second and subsequent years of delinquency.

Section 2. 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 as of January 1, 1985, and shall have no force or effect prior to that date.

CHARLES E. BEATLEY, JR.
Mayor

Final Passage: September 15, 1984