

AN ORDINANCE NO. 21-83

To amend Spotsylvania County Code Chapter 21, Section 263(a) to amend each instance of “thirty (30) days” to “month” and amend the additional penalty for each month, after the first month the meals tax remittance is due, from ten (10) percent to five (5) percent thereafter, up to a maximum of twenty-five (25) percent of the taxes collected, rather than twenty-five (25) percent in the aggregate. Subsection (a) also includes language clarifying a penalty for failure to file an application or return shall be assessed on the day after such return or application is due, and a penalty for failure to remit the tax shall be assessed on the day after such tax is due to be remitted.

To amend Spotsylvania County Code Chapter 21, Section 263(b) to remove civil penalty language for a filing a false or fraudulent return, as that is a criminal violation, and replace it with language detailing the assessment of interest at the rate of ten (10) percent per annum, upon the principal and penalties of the unpaid tax, from the day after the tax is due.

All amendments reflect changes to applicable sections of the Virginia Code since enactment of this ordinance.

PUBLIC HEARING: \_\_\_\_\_

**WHEREAS**, staff has reviewed the code amendments and recommends approval as stated in the executive summary dated March 27, 2018; and

**WHEREAS**, the Spotsylvania Board of Supervisors held a public hearing, duly advertised in a local newspaper for a period of two weeks, on March 19 and March 26, 2018, and interested citizens were offered an opportunity to be heard; and

**WHEREAS**, the general welfare is served by approval of the code amendments.

**NOW, THEREFORE, THE BOARD OF SUPERVISORS FOR THE COUNTY OF SPOTSYLVANIA HEREBY ORDAINS:**

§ 1. That Chapter 21, Section 263, be and is hereby **amended** and re-ordained as follows:

Sec. 21-263. - Penalty and interest for late remittance or ~~false-unfiled~~ return.

(a) —If any seller whose duty it is to do so shall fail or refuse to file any report required by this article or to remit to the treasurer 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 treasurer a penalty in the amount of ten (10) percent of the total amount of the tax owed ~~if the failure is not for more than thirty (30) days for the first month such tax is past due, with an additional ten and five (105) percent for each month, of the total amount of the tax owned for each additional thirty (30) days or fraction thereof during which the failure continues, thereafter not to exceed up to a maximum of twenty-five (25) percent in the aggregate.~~ of the tax collected but not remitted. Such penalty for failure to file an

application or return shall be assessed on the day after such return or application is due; penalty for failure to remit the tax shall be assessed on the day after such tax is due to be remitted. Any such penalty when so assessed shall become a part of such tax.

(b) Interest at the rate of ten (10) percent per annum, from the day after the tax required to be collected and paid under this article is due to be remitted, shall be collected upon the principal and penalties of such unpaid or unremitted tax.

~~(b) In the case of a false or fraudulent return with intent to defraud the county of any tax due under this article, a penalty of fifty (50) percent of the tax shall be assessed against the person required to collect such tax.~~

~~-(Ord. of 12-13-88(5); Ord. No. 21-40, 6-27-00; Ord. No. 21-68, 1-13-09; Ord. No. 21-83, 3-27-18)~~

§ 2. This ordinance shall be in force and effect upon adoption.