

APPROVAL OF ESTABLISHMENT OF GROSS RECEIPTS TAX
FOR TAXPAYERS WHO HAVE FAILED TO FILE A RETURN

In the year Two Thousand Ten.....

Resolved by the City Council of the City of Burlington, as follows:

That WHEREAS, the Clerk/Treasurer’s Office has been making ongoing efforts to improve the City’s tax collection administration generally, including work with the City Attorney’s Office on gross receipts collections; and

WHEREAS, the collection of gross receipts taxes requires persons subject to the tax to file monthly tax returns with the Clerk/Treasurer’s Office that state under oath the gross receipts taken in during the month prior that are subject to the tax; and

WHEREAS, pursuant to Code of Ordinances § 21-31 (IV), when a person subject to the tax fails to file a return when required to do so, the treasurer, *with the approval of the city council*, establishes the gross receipts upon which the tax is based using any information in the treasurer’s possession for the applicable period and assesses the tax, including penalties, accordingly; and

WHEREAS, the Clerk/Treasurer’s Office has identified gross receipts taxpayers for whom no returns have been filed and for which the treasurer must establish the taxable gross receipts upon which to assess the tax and applicable penalties (see attachments); and

WHEREAS, the Clerk/Treasurer’s Office has recommended the taxable gross receipts to be set for each non-complying taxpayer and provided a memorandum explaining the information and basis it used to make this recommendation (attached).

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NOW, THEREFORE, BE IT RESOLVED that the City Council approves the gross

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receipts established by the Treasurer as set forth in the attached list and memorandum.

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lb/emb/c: Resolutions 2010/Gross Receipts – Establishing taxable receipts for non-complying taxpayers

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5/19/10