

CHAPTER 36 - TAXATION

<u>ARTICLE</u>	<u>TITLE</u>	<u>PAGE</u>
I	GENERALLY	
	Section 36-1-1 - Corporate Rate	36-1
	Section 36-1-2 - Police Tax	36-1
	Section 36-1-3 - Audit Tax	36-1
	Section 36-1-4 - F.I.C.A. Tax	36-1
	Section 36-1-5 - General Liability	36-1
	Section 36-1-6 - Fire Protection Tax	36-1
	Section 36-1-7 - Parks Tax	36-1
	Section 36-1-8 - Workmen's Compensation	36-1
	Section 36-1-9 - Street and Bridge	36-1
	Section 36-1-10 - Unemployment Insurance	36-1
II	TAXPAYERS' RIGHTS CODE	
	Section 36-2-1 - Title	36-2
	Section 36-2-2 - Scope	36-2
	Section 36-2-3 - Definitions	36-2
	Section 36-2-4 - Notices	36-2
	Section 36-2-5 - Late Payment	36-2
	Section 36-2-6 - Payment	36-3
	Section 36-2-7 - Certain Credits and Refunds	36-3
	Section 36-2-8 - Audit Procedure	36-3
	Section 36-2-9 - Appeal	36-4
	Section 36-2-10 - Hearing	36-5
	Section 36-2-11 - Interest and Penalties	36-5
	Section 36-2-12 - Abatement	36-5
	Section 36-2-13 - Installment Contracts	36-5
	Section 36-2-14 - Statute of Limitations	36-5
	Section 36-2-15 - Voluntary Disclosure	36-6
	Section 36-2-16 - Publication of Tax Ordinances	36-6
	Section 36-2-17 - Internal Review Procedure	36-6
	Section 36-2-18 - Application	36-6
III	ELECTRIC UTILITY TAX	
	Section 36-3-1 - Tax Imposed	36-7
	Section 36-3-2 - Exceptions	36-7
	Section 36-3-3 - Additional Taxes	36-7
	Section 36-3-4 - Collection	36-7
	Section 36-3-5 - Reports to City	36-8
	Section 36-3-6 - Credit for Over-Payment	36-8
	Section 36-3-7 - Penalty	36-8
	Section 36-3-8 - Unconstitutional	36-8

<u>ARTICLE</u>	<u>TITLE</u>	<u>PAGE</u>
IV	SIMPLIFIED TELECOMMUNICATIONS TAX	
	Section 36-4-1 - Definitions	36-9
	Section 36-4-2 - Simplified Municipal Telecommunications Tax Imposed	36-11
	Section 36-4-3 - Collection of Tax by Retailers	36-12
	Section 36-4-4 - Returns to Department	36-12
	Section 36-4-5 - Resellers	36-12
V	BUSINESS DISTRICT TAXES	
	Section 36-5-1 - Incorporation of Recitals	36-13
	Section 36-5-2 - Findings	36-13
	Section 36-5-3 - Approval of the Amended District Plan	36-13
	Section 36-5-4 - Establishment of the Amended Business District	36-13
	Section 36-5-5 - Imposition of Business District Taxes	36-13
	Section 36-5-6 - Business District Tax Allocation Fund	36-14
	Section 36-5-7 - Filing of Ordinance	36-14
	Section 36-5-8 - Severability	36-14
	Section 36-5-9 - Governing Law	36-14
	Section 36-5-10 - Further Authorization	36-15
	Section 36-5-11 - Adoption	36-15
VI	FOREIGN FIRE INSURANCE COMPANIES	
	Section 36-6-1 - Conformance	36-16
	Section 36-6-2 - Required Reports	36-16
	Section 36-6-3 - Fees	36-16
	Section 36-6-4 - Unlawful Operation	36-16
	Section 36-6-5 - Fund for Fire Equipment	36-16
VII	MUNICIPAL CANNABIS RETAILERS' OCCUPATION TAX	
	Section 36-7-1 - Tax Imposed; Rate	36-17
	Section 36-7-2 - Collection of Tax by Retailers	36-17