

CHAPTER 12 – SALES TAX CODE

Sec. R12-200.1 When deposits are includable in gross income.

(a) Refundable deposits shall be includable as gross income of the taxpayer for the month in which the deposits are forfeited by the lessee.

(b) Nonrefundable deposits for cleaning, keys, pet fees, maintenance, or for any other purpose are deemed gross income upon receipt.

(Ord. 2010-25, 9/7/2010, Reenacted) SUPP 2010-03