

## CHAPTER 12 – SALES TAX CODE

Sec. 12-541. Erroneous advice or misleading statements by the Tax Collector; abatement of penalties and interest; definition.

- (a) Notwithstanding Section 12-540(a), no interest or penalty may be assessed on an amount assessed as a deficiency if either:
  - (1) the deficiency assessed is directly attributable to erroneous written advice furnished to the taxpayer by an employee of the City acting in an official capacity in response to a specific request from the taxpayer and not from the taxpayer's failure to provide adequate or accurate information.
  - (2) all of the following are true:
    - (A) a tax return form prepared by the Tax Collector contains a statement that, if followed by a taxpayer, would cause the taxpayer to misapply this Chapter.
    - (B) the taxpayer reasonably relies on the statement.
    - (C) the taxpayer's underpayment directly results from this reliance.
- (b) Each employee of the Tax Collector, at the time any oral advice is given to any person, shall inform the person that the Tax Collector is not bound by such oral advice.
- (c) For purposes of this Section, "tax return form" includes the instructions that the Tax Collector prepares for use with the tax return form.

(Code 1977, § 9A-541)

(Ord. 03-17, 4/15/03, renumbered from Chapter 9A) SUPP 2003-2