

CHAPTER 12 – SALES TAX CODE

Sec. 12-542. Prospective application of new law or interpretation or application of law.

- (a) Unless expressly authorized by law, the Tax Collector shall not apply any newly enacted legislation retroactively or in a manner that will penalize a taxpayer for complying with prior law.
- (b) If the Tax Collector adopts a new interpretation or application of any provision of this Chapter or determines that any provision applies to a new or additional category or type of business and the change in interpretation or application is not due to a change in the law:
 - (1) the change in interpretation or application applies prospectively only unless it is favorable to taxpayers.
 - (2) the Tax Collector shall not assess any tax, penalty or interest retroactively based on the change in interpretation or application.
- (c) For purposes of subsection (b), “new interpretation or application” includes policies and procedures which differ from established interpretations of this Chapter.

(Code 1977, § 9A-542)

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

(Ord. 07-07, 3/20/07, amended, deleted (d)) SUPP 2007-1