

CHAPTER 12 – SALES TAX CODE

Sec. 12-550. Limitation periods.

- (a) Limitation when a return has been filed.
- (1) Except as provided elsewhere in this Section, the Tax Collector may assess additional tax due at any time within four (4) years after the date on which the return is required to be filed, or within four (4) years after the date on which the return is filed, whichever period expires later.
 - (2) However, if a taxpayer does not report an amount properly reportable which is in excess of twenty-five percent (25%) of the taxable amount stated on the return, the Tax Collector may assess additional tax due at any time within six (6) years after the date on which the return was filed.
 - (3) Any delay in commencement or completion of any examination by the Tax Collector, which is requested or agreed to in writing by the taxpayer, shall be excluded from the computation of any limitation period prescribed by this Section, and the Tax Collector shall be entitled to make a determination for taxes due without exclusion of any such time period, and any limitation period shall be extended for a length of time equivalent to the period of the agreed upon delay.
 - (4) Any assessment of additional tax due by the Tax Collector shall be deemed to have been made by mailing a copy of a notice of audit assessment by certified mail to the taxpayer's address of record with the Tax Collector or by personal delivery of a copy of a notice of audit assessment to the taxpayer or his authorized agent.
- (b) Suspension of limitation period. The limitation period on assessment shall be suspended for any period:
- (1) the assets of the taxpayer are in the control or custody of the court in any proceeding before any court of jurisdiction within the United States of America, and for one hundred and eighty (180) calendar days thereafter; or
 - (2) which the taxpayer and the Tax Collector agree upon in writing.
- (c) When no return filed; fraudulent return. In the case of a fraudulent return with the intent to evade tax, or the failure or refusal to file a return for any month, the Tax Collector may assess the amount of taxes payable for that month at any time, without any reliance by the taxpayer upon any time limitation provided elsewhere in this Chapter.
- (d) Special provisions relating to owner-builders. The limitation for an owner-builder subject to the tax as prescribed in Section 12-417 shall be based upon the date such tax liability is reportable or was reported, as provided in Section 12-417.

(Code 1977, § 9A-550)

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