

CHAPTER 12 – SALES TAX CODE

Sec. 12-596. Agreement for installment payments of tax.

- (a) The City may enter into an agreement with a taxpayer to allow the taxpayer to satisfy a liability for any tax imposed by this Chapter by means of installment payments. The Tax Collector may require a taxpayer who requests an installment payment agreement to complete a financial report in such form and manner as the Tax Collector may prescribe.
- (b) The Tax Collector, without notice, may alter, modify or terminate an installment payment agreement if the taxpayer:
 - (1) fails to pay an installment at the time the installment payment is due under the agreement.
 - (2) fails to pay any other tax liability at the time the liability is due.
 - (3) fails to file any tax report or return at the time the report or return is due.
 - (4) fails to furnish any information requested by the Tax Collector within thirty days after receiving a written request for such information.
 - (5) fails to notify the Tax Collector of a material improvement in the taxpayer's financial condition above the income previously reported in the most recent income statement within thirty days after the material improvement.
 - (6) provides inaccurate, false or incomplete information to the Tax Collector.
- (c) Notwithstanding any installment payment agreement, the Tax Collector may offset any tax refunds against the liabilities provided for in the installment payment agreement, may file and perfect any tax liens and, in the event the taxpayer breaches any term or provision of the installment payment agreement, may engage in collection activities.
- (d) The Tax Collector, without notice, may terminate an installment payment agreement if the Tax Collector believes that the collection of tax to which the payment agreement pertains is in jeopardy.
- (e) If the Tax Collector determines that the financial condition of a taxpayer has improved, the Tax Collector may alter, modify or terminate the agreement by providing notice to the taxpayer at least thirty days before the effective date of the action. The notice shall include the reasons why the Tax Collector believes the alteration, modification or termination is appropriate.
- (f) An installment payment agreement shall remain in effect for the term of the agreement except as otherwise provided in this Section.
- (g) A taxpayer who is aggrieved by a decision of the Tax Collector to refuse to enter into an installment payment agreement or to alter, modify or terminate an agreement entered into pursuant to this Section may petition the Taxpayer Problem Resolution Officer to review that determination. The Taxpayer Problem Resolution Officer may stay such alteration, modification or termination pending its review and may modify or nullify the determination.

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(h) The City and the taxpayer may modify any installment payment agreement at any time by entering into a new or modified agreement.

(Code 1977, § 9A-596)

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