

ORDINANCE NO. 2013-02

AN ORDINANCE of the City of Bainbridge Island, Washington, relating to the City's business and occupation tax administrative procedures, and amending Chapter 5.06 of the Bainbridge Island Municipal Code.

WHEREAS, RCW 35.21.710 authorizes cities to levy and collect a tax not to exceed two-tenths of one percent (.2%) on the gross income of persons doing business within the city; and

WHEREAS, in accordance with State law requirements, the City adopted the model business and occupation tax administrative procedures ordinance on October 27, 2004 pursuant to Ordinance No. 2004-17; and

WHEREAS, the model ordinance was amended in 2008, but the City did not adopt the changes; and

WHEREAS, during the summer of 2012, a workgroup of cities, in consultation with the business community, again revised the model ordinance to include changes to RCW 35.102 and to reflect other changes made to state law since 2008; and

WHEREAS, all cities with local business and occupation taxes have to adopt the mandatory portions of the changes to the model ordinance;

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF BAINBRIDGE ISLAND, WASHINGTON, DOES ORDAIN AS FOLLOWS:

Section 1. A new Section 5.06.021 is inserted to read as follows:

5.06.021 Definitions – References to Chapter 82.32 RCW

Where provisions of Chapter 82.32 are incorporated in BIMC 5.06.090 of this Title, "Department" as used in the RCW shall refer to the "director" as defined in BIMC 5.06.020, and "warrant" as used in the RCW shall mean "citation or criminal complaint."

Section 2. Section 5.06.040 is amended to read as follows:

5.06.040 When due and payable – Reporting periods – Annual returns – Threshold provisions or relief from filing requirements – Computing time periods – Failure to file returns.

A. For purposes of the tax imposed by Chapter 5.05 BIMC, any person whose value of products, gross proceeds of sales, or gross income of the

business, subject to tax after all allowable deductions, is greater than or equal to \$100,000 in the current calendar year shall file a return, submit the return to the director and shall pay the correlating business and occupation tax on such products, gross proceeds of sales and/or gross income of the business as set forth in this chapter and Chapter 5.05 BIMC. {A person whose value of products, gross proceeds of sales, or gross income of the business, subject to tax after all allowable deductions, is less than \$100,000 in the current calendar year shall file a return, declare that no tax is due on that person's return, and submit the return to the director.} {The gross receipts and deduction amounts shall be entered on the tax return regardless of whether any tax may be due}.

B. Any person whose value of products, gross proceeds of sales, or gross income of the business, subject to tax after all allowable deductions, is less than \$100,000 in the current calendar year is not required to file a return but is required to certify the total gross income of the business on the business license renewal required by Chapter 5.04 BIMC.

C. A taxpayer that commences to engage in business activity in the city shall file a return and pay the tax or fee for the portion of the reporting period during which the taxpayer is engaged in such business activity.

D. Except as otherwise specifically provided by any other provision of this chapter, in computing any period of days prescribed by this chapter the day of the act or event from which the designated period of time runs shall not be included. The last day of the period shall be included unless it is a Saturday, Sunday, or city or federal legal holiday, in which case the last day of such period shall be the next succeeding day which is neither a Saturday, Sunday, or city or federal legal holiday.

E. If any taxpayer fails, neglects or refuses to make a return as and when required in this chapter, the director is authorized to determine the amount of the tax or fees payable by obtaining facts and information upon which to base the director's estimate of the tax or fees due. Such assessment shall be deemed prima facie correct and shall be the amount of tax owed to the city by the taxpayer. The director shall notify the taxpayer by mail of the amount of tax so determined, together with any penalty, interest, and fees due; the total of such amounts shall thereupon become immediately due and payable.

Section 3. Section 5.06.090 is amended to read as follows:

5.06.090 Underpayment of tax, interest, or penalty – Interest.

A. If, upon examination of any returns, or from other information obtained by the director, it appears that a tax or penalty less than that properly due has been paid, the director shall assess the additional amount found to be due and shall add thereto interest on the tax only. The director shall notify the person by mail of the additional amount, which shall become due and shall be paid within 30 days from the date of the notice, or within such time as the director may provide in writing.

B. For the purposes of this section:

1. The rate of interest to be charged to the taxpayer for taxes on the taxable gross receipts prior to January 1, 2005, shall be one percent per month.

2. ~~Interest imposed as of January 1, 2005, and thereafter shall be computed from the last day of the month following the end of the reporting period and will continue to accrue until payment is made. In case of an audit the interest shall be computed from the first day of the month following each calendar year or portion thereof included in the audit period~~ For tax periods after December 31, 2004, the director shall compute interest in accordance with RCW 82.32.050 as it now exists or as it may be amended.

3. ~~The rate of interest to be charged to the taxpayer for taxes on the taxable gross receipts as of January 2005 and thereafter shall be an average of the federal short-term rate as defined in 26 U.S.C. Section 1274(d) plus two percentage points. The rate shall be computed by taking an arithmetical average to the nearest percentage point of the federal short-term rate, compounded annually. That average shall be calculated using the rates from four months: January, April, and July of the calendar year immediately preceding the new year, and October of the previous preceding year. The rate shall be adjusted on the first day of January of each year for use in computing interest for that calendar year~~ If BIMC 5.06.090.B.2 is held to be invalid, then the provisions of RCW 82.32.050 existing at the effective date of this ordinance shall apply.

Section 4. Section 5.06.100 is amended to read as follows:

5.06.100 Overpayment of tax, penalty, or interest – Credit or refund – Interest rate – Statute of limitations.

A. If, upon receipt of an application for a refund, or during an audit or examination of the taxpayer's records and tax returns, the director determines that the amount of tax, penalty, or interest paid is in excess of that properly due, the excess amount shall be credited to the taxpayer's account or shall be refunded to the taxpayer, in the director's discretion. Except as provided in subsection B of this section, no refund or credit shall be made for taxes, penalties, or interest paid more than four years prior to the beginning of the calendar year in which the refund application is made or examination of records is completed.

B. The execution of a written waiver shall extend the time for applying for, or making a refund or credit of any taxes paid during, or attributable to, the years covered by the waiver if, prior to the expiration of the waiver period, an application for refund of such taxes is made by the taxpayer or the director discovers that a refund or credit is due.

C. Refunds shall be made by means of vouchers approved by the director and by the issuance of a city check or warrants drawn upon and payable from such funds as the city may provide.

D. Any final judgment for which a recovery is granted by any court of competent jurisdiction for tax, penalties, interest, or costs paid by any person shall be paid in the same manner as provided in subsection C of this section, upon the filing with the director a certified copy of the order or judgment of the court.

E. No interest shall be paid on overpayments of taxes for periods ending on or before December 31, 2004. ~~Interest on overpayments of taxes for periods beginning on or after January 1, 2005, shall be the average federal short-term interest rate as outlined for assessments under BIMC 5.06.090.B.3 plus two percentage points.~~

F. For tax periods after December 31, 2004, the director shall compute interest on refunds or credits of amounts paid or other recovery allowed a taxpayer in accordance with RCW 82.32.060 as it now exists or as it may be amended.

G. If BIMC 5.06.100.F is held to be invalid, then the provisions of RCW 82.32.060 existing at the effective date of this ordinance shall apply.

Section 5. Section 5.06.110 is amended to read as follows:

5.06.110 Late payment – Disregard of written instructions – Evasion – Penalties.

A. ~~If payment of any tax due on a return to be filed by a taxpayer is not received by the director by the due date, the director shall add a penalty equal to five percent of the amount of the tax; and if the tax is not received on or before the last day of the month following the due date, the director shall add a total penalty equal to 15 percent of the amount of the tax; and if the tax is not received on or before the last day of the second month following the due date, the director shall add a total penalty equal to 25 percent of the amount of the tax. No penalty assessed herein shall be less than \$5.00 in accordance with RCW 82.32.090(1), as it now exists or as it may be amended.~~

B. ~~If a tax deficiency is assessed by the director, there shall be added a penalty equal to five percent of the amount of the deficiency. If payment of any tax deficiency assessed by the director is not received by the due date specified in the notice, or any extension thereof, the director shall assess a penalty equal to 15 percent of the amount of the additional tax found due. If payment of any tax deficiency assessed by the director is not received on or before the thirtieth day following the due date specified in the notice, or any extension thereof, the director shall assess a penalty equal to 25 percent of the amount of additional tax found due. No penalty added shall be less than \$5.00. If the director determines that any tax has been substantially underpaid as defined in RCW 82.32.090(2), there shall be added a penalty in accordance with RCW 82.32.090(2), as it now exists or as it may be amended.~~

C. ~~If a citation or criminal complaint is issued by the director for the collection of taxes, fees, assessments, interest or penalties, there shall be added thereto a penalty of 10 percent of the amount due, but not less than \$10.00 in accordance with RCW 82.32.090(3), as it now exists or as it may be amended.~~

D. ~~If the director finds that a person has engaged in any business or performed any act upon which a tax is imposed under this title and that person has not obtained from the director a license as required by Chapter 5.04 BIMC, the director shall impose a penalty of five percent of the amount of tax due from that person for the period that the person was not licensed in accordance with RCW 82.32.090(4), as it now exists or as it may be amended. No penalty shall be imposed under this subsection if the person who has engaged in business without a license obtains a license prior to being notified by the director of the need to be licensed.~~

E. If the director determines that all or any part of a deficiency resulted from the taxpayer's failure to follow specific written tax reporting instructions, there shall be assessed a penalty of 10 percent of the amount of the additional tax due in accordance with RCW 82.32.090(5), as it now exists or as it may be amended.

~~1. A taxpayer fails to follow specific written tax reporting instructions when the director has informed the taxpayer in writing of the taxpayer's tax obligations and the taxpayer fails to act in accordance with those instructions unless the director has not issued final instructions because the matter is under appeal pursuant to this chapter. The director shall not assess the penalty under this subsection E upon any taxpayer that has made a good faith effort to comply with the specific written instructions provided by the director to that taxpayer.~~

~~2. Specific written instructions may be given as a part of a tax assessment, audit, determination or closing agreement; provided, that such specific written instructions shall apply only to the taxpayer addressed or referenced on such documents.~~

~~3. Any specific written instructions by the director shall be clearly identified as such and shall inform the taxpayer that failure to follow the instructions may subject the taxpayer to the penalties imposed by this subsection.~~

F. If the director finds that all or any part of the deficiency resulted from an intent to evade the tax payable, the director shall assess a penalty of 50 percent of the additional tax found to be due in accordance with RCW 82.32.090(6), as it now exists or as it may be amended.

G. The director may impose the penalties authorized imposed under subsections A through E of this section can each be imposed on the same tax found to be due or anytime thereafter. This subsection does not prohibit or restrict the application of other penalties authorized by law.

H. The director shall assess the penalties authorized by subsections E and F of this section in accordance with the provisions of this chapter governing assessment of tax deficiencies. The director shall not impose both the evasion penalty and the penalty for disregarding specific written instructions on the same tax found to be due.

I. For the purposes of this section, "return" means any document a person is required by the city to file to satisfy or establish a tax or fee obligation that is administered or collected by the city, and that has a statutorily defined due date.

J. If incorporation into the City of Bainbridge Island code of future changes to RCW 82.32.090 is deemed invalid, then the provisions of RCW 82.32.090 existing at the time this ordinance is effective shall apply.

Section 6. Section 5.06.120 is amended to read as follows:

5.06.120 Cancellation of penalties.

A. The director may cancel any penalties imposed under BIMC 5.06.110.A if the taxpayer shows that its failure to timely file or pay the tax was due to reasonable cause and not willful neglect. Willful neglect is presumed unless the taxpayer shows that it exercised ordinary business care and prudence in making arrangements to file the return and pay the tax but was, nevertheless, due to circumstances beyond the taxpayer's control, unable to file or pay by the due date. The director has no authority to cancel any other penalties or to cancel penalties for any other reason except as provided in subsection C of this section.

B. A request for cancellation of penalties must be received by the director within 30 days after the date the department of finance and administrative services mails the notice that the penalties are due. The request must be in writing and contain competent proof of all pertinent facts supporting a reasonable cause determination. In all cases the burden of proving the facts rests upon the taxpayer.

C. The director may ~~waive~~ cancel the penalties in BIMC 5.06.110.A one time if a person:

1. Is not currently licensed and filing returns;
2. Was unaware of its responsibility to file and pay tax; and
3. Obtained business licenses and filed past due tax returns within 30 days after being notified by the department of finance and administrative service of the violation.

D. The director shall not cancel any interest charged upon amounts due.

Section 7. Section 5.06.140 is amended to read as follows:

5.06.140 Administrative appeal.

A. Except to the extent that such appeal may be barred pursuant to BIMC 5.06.060.B, any person aggrieved by the amount of the fee or tax determined by the director to be required under the provisions of this

chapter, or any other determination by the director pursuant to this chapter, may, upon paying the amount determined by the director to be due, appeal such determination to the city [~~hearing examiner/council or a committee of the city council~~].

B. The appeal shall be in writing and shall contain the following:

1. The name and address of the taxpayer appealing the director's decision;
2. A statement identifying the determination of the director from which the appeal is taken;
3. A statement setting forth the grounds upon which the appeal is taken and identifying the specific errors that the director is alleged to have made in making the determination;
4. A statement identifying the requested relief from the determination being appealed; and
5. The appeal fee as provided by city council resolution.

C. The appeal must be filed with the city clerk within 30 days from the date written notice of the amount determined to be due, or other notice of the director's determination, is mailed to the taxpayer.

D. The [~~city council or a committee of the city council~~/hearing examiner] shall, as soon as practical, fix a time and place for the hearing of such appeal, and shall cause a notice of the time and place thereof to be delivered or mailed to the parties.

[The hearing examiner shall conduct an appeal hearing in accordance with the applicable hearing procedures set forth in BIMC 2.16.100, and] [~~to be used if hearing examiner only~~] the taxpayer and the director or designee shall have the opportunity to be heard and to introduce evidence relevant to the subject of the appeal. [The hearing examiner shall establish rules for such hearings consistent with the provisions of this section] [~~to be used if hearing examiner only~~].

F. The [~~hearing examiner/city council or committee of the city council~~] shall give substantial weight to the director's decision.

G. Following the hearing, the [~~hearing examiner/city council or committee of the city council~~] shall render a decision on the appeal, and shall enter written findings and conclusions of law in support thereof. A copy of the findings, conclusion and

decision shall be mailed to the taxpayer and the director. The decision shall state the correct amount of tax owing as determined by the {hearing examiner/~~city council or committee of the city council~~}, and/or any other information relevant to the hearing examiner's decision.

Section 8. Section 5.06.150 is amended to read as follows:

5.06.150 Judicial review of administrative appeal decision.

The taxpayer or the city may obtain judicial review of the {hearing examiner's/~~city council's or committee of the city council's~~} decision by appealing the decision to the Kitsap County superior court within 21 days from the date of such decision, in accordance with the procedure set forth in Chapter 7.16 RCW, other applicable law, and court rules state law. The City shall have the same right of review from the administrative decision as does a taxpayer.

Section 9. Section 5.06.200 is amended to read as follows:

5.06.200 Public disclosure – Confidentiality – Information sharing.

A. For purposes of this section, unless a different meaning is clearly established by context, the following definitions apply:

1. "Disclose" means to make known to any person in any manner whatever a return or tax information.
2. "Tax information" means:
 - a. A taxpayer's identity;
 - b. The nature, source, or amount of the taxpayer's income, payments, receipts, deductions, exemption, credits, assets, liability, net worth, tax liability deficiencies, over assessments, or tax payments, whether taken from the taxpayer's books and records or any other source;
 - c. Whether the taxpayer's return was, is being, or will be examined or subject to other investigation or processing; or
 - d. Other data received by, recorded by, prepared by, or provided to the ~~director~~ city with respect to the determination or the existence, or possible existence, of liability, or the amount thereof, of a person under Chapter 5.05 BIMC for a tax, penalty, interest, fine, forfeiture, or other imposition, or offense. However, a taxpayer;

provided, that tax information shall not include data, material, or documents that do not disclose information related to a specific or identifiable taxpayer do not constitute tax information under this section. Nothing in this chapter requires any person possessing data, material, or documents made confidential and privileged by this section to delete information from such data, material or documents so as to permit its disclosure.

3. "City agency" means every city office, department, division, bureau, board, commission, or other city agency.

4. "Taxpayer identity" means the taxpayer's name, address, telephone number, registration number, or any combination thereof, or any other information disclosing the identity of the taxpayer.

B. Returns and tax information are confidential and privileged, and except as authorized by this section, neither the director nor any other person may disclose any return or tax information.

C. This section does not prohibit the director from:

1. Disclosing such return or tax information in a civil or criminal judicial proceeding or an administrative proceeding:

(a) In respect of any tax imposed under Chapter 5.05 BIMC if the taxpayer or its officer or other person liable under this title is a party in the proceeding; or

(b) In which the taxpayer about whom such return or tax information is sought and another state agency are adverse parties in the proceeding.

2. Disclosing, subject to such requirements and conditions as the director prescribes by rules adopted pursuant to BIMC 5.06.160, such return or tax information regarding a taxpayer to such taxpayer or to such person or persons as that taxpayer may designate in a request for, or consent to, such disclosure, or to any other person, at the taxpayer's request, to the extent necessary to comply with a request for information or assistance made by the taxpayer to such other person. However, tax information not received from the taxpayer must not be so disclosed if the director determines that such disclosure would compromise any investigation or litigation by any federal, state, or local government agency in connection with the civil or criminal liability of the taxpayer or another person, or that such disclosure

would identify a confidential informant, or that such disclosure is contrary to any agreement entered into by the department that provides for the reciprocal exchange of information with other government agencies which agreement requires confidentiality with respect to such information unless such information is required to be disclosed to the taxpayer by the order of any court.

3. Publishing statistics so classified as to prevent the identification of particular returns or reports or items thereof;

4. Disclosing such return or tax information, for official purposes only, to the mayor or city attorney, or to any city agency, or to any member of the city council, or their authorized designees dealing with matters of taxation, revenue, trade, commerce, the control of industry or the professions;

5. Permitting the city's records to be audited and examined by the proper state officer, his or her agents and employees;

6. Disclosing any such return or tax information to a peace officer as defined in RCW 9A.04.110 or county prosecuting attorney, for official purposes. The disclosure may be made only in response to a search warrant, subpoena, or other court order, unless the disclosure is for the purpose of criminal tax enforcement. A peace officer or county prosecuting attorney who receives the return or tax information may disclose that return or tax information only for use in the investigation and a related court proceeding, or in the court proceeding for which the return or tax information originally was sought or where otherwise allowed to be disclosed under this section;

7. Disclosing any such return or tax information to the proper officer of the internal revenue service of the United States, the Canadian government or provincial governments of Canada, or to the proper officer of the tax department of any state or city or town or county, for official purposes, but only if the statutes of the United States, Canada or its provincial governments, or of such other state or city or town or county, as the case may be, grants substantially similar privileges to the proper officers of the city;

8. Disclosing any such return or tax information to the United States department of justice, including the bureau of alcohol, tobacco, firearms and explosives, the department of defense, the immigration and customs enforcement and the customs and border protection agencies of the United

States department of homeland security, the United States coast guard, the alcohol and tobacco tax and trade bureau of the United States department of the treasury, and the United States department of transportation, or any authorized representative of these federal agencies or their successors, for official purposes;

9. Publishing or otherwise disclosing the text of a written determination designated by the director as a precedent pursuant to RCW 82.32.410;

10. Disclosing in a manner that is not associated with other tax information, the taxpayer name, entity type, business address, mailing address, revenue tax registration numbers and the active/closed status of such registrations, state or local business license registration identification and the active/closed status and effective dates of such licenses, reseller permit numbers and the expiration date and status of such permits, North American industry classification system or standard industrial classification code of a taxpayer, and the dates of opening and closing of business. Except that this subsection may not be construed as giving authority to the city or any recipient to give, sell, or provide access to any list of taxpayers for any commercial purpose;

11. Disclosing such return or tax information that is also maintained by another Washington state or local governmental agency as a public record available for inspection and copying under the provisions of chapter 42.56 RCW or is a document maintained by a court of record and is not otherwise prohibited from disclosure;

12. Disclosing such return or tax information to the United States department of agriculture, or successor department or agency, for the limited purpose of investigating food stamp fraud by retailers;

13. Disclosing to a financial institution, escrow company, or title company, in connection with specific real property that is the subject of a real estate transaction, current amounts due the City for a filed tax warrant, judgment, or lien against the real property;

14. Disclosing to a person against whom the department has asserted liability as a successor under section 5.06.130 return or tax information pertaining to the specific business of the taxpayer to which the person has succeeded;

15. Disclosing real estate excise tax affidavit forms in the possession of the city, including real estate excise tax affidavit forms for transactions exempt or otherwise not subject to tax;

16. Disclosing such return or tax information to the court or hearing examiner in respect to the city's application for a subpoena if there is probable cause to believe that the records in possession of a third party will aid the director in connection with its official duties under this title or a civil or criminal investigation.

D. 1. The director may disclose return or taxpayer information to a person under investigation or during any court or administrative proceeding against a person under investigation as provided in this subsection D. The disclosure must be in connection with the department's official duties under this Title, or a civil or criminal investigation. The disclosure may occur only when the person under investigation and the person in possession of data, materials, or documents are parties to the return or tax information to be disclosed. The department may disclose return or tax information such invoices, contracts, bills, statements, resale or exemption certificates, or checks. However, the department may not disclose general ledgers, sales or cash receipt journals, check registers, accounts receivables/payable ledgers, general journals, financial statements, expert's workpapers, income tax returns, state tax returns, tax return workpapers, or other similar data, materials, or documents.

2. Before disclosure of any tax return or tax information under this subsection D, the director must, through written correspondence, inform the person in possession of the data, materials, or documents to be disclosed. The correspondence must clearly identify the data, materials, or documents to be disclosed. The director may not disclose any tax return or tax information under this subsection D until the time period allowed in 3 of this subsection has expired or until the court has ruled on any challenge brought under 3 of this subsection.

3. The person in possession of the data, materials, or documents to be disclosed by the department has twenty days from the receipt of the written request required under 2 of this subsection to petition the superior court of the county in which the petitioner resides for injunctive relief. The court must limit or deny the request of the director if the court determines that:

a. The data, materials, or documents sought for disclosure are cumulative or duplicative, or are obtainable from some other source that is more convenient, less burdensome, or less expensive;

b. The production of the data, materials, or documents sought would be unduly burdensome or expensive, taking into account the needs of the department, the amount in controversy, limitations on the petitioner's resources, and the importance of the issues at stake;
or

c. The data, materials, or documents sought for disclosure contain trade secret information that, if disclosed, could harm the petitioner.

4. The director must reimburse reasonable expenses for the production of data, materials, or documents incurred by the person in possession of the data, materials, or documents to be disclosed.

5. Requesting information under 2 of this subsection that may indicate that a taxpayer is under investigation does not constitute a disclosure of tax return or tax information under this section.

E. Service of a subpoena issued by the court does not constitute a disclosure of return or tax information under this section. Notwithstanding anything else to the contrary in this section, a person served with a subpoena issued by the court may disclose the existence or content of the subpoena to that person's legal counsel.

F. Any person acquiring knowledge of any return or tax information in the course of his or her employment with the City and any person acquiring knowledge of any return or tax information as provided under subsection C (4), (5), (6), (7), (8), (9), or (11) of this section, who discloses any such return or tax information to another person not entitled to knowledge of such return or tax information under the provisions of this section, is guilty of a misdemeanor. If the person guilty of such violation is an officer or employee of the city, such person must forfeit such office or employment and is incapable of holding any public office or employment in this city for a period of two years thereafter.

~~B. Tax returns and information may be "public records" as that term is defined in RCW 42.17.020. The director shall not disclose tax information if disclosure would violate Chapter 42.17 RCW or any other law prohibiting disclosure.~~

~~C. Reserved.~~

D. Tax information may be disclosed to the following:

1. ~~The city manager, members of the city council, city attorney, city clerk, or their authorized designees, for official purposes;~~
2. ~~Any agency or officer of the United States of America, the state of Washington, or a tax department of any state, county, city or town; provided, that the agency or officer grants substantially similar privileges to the city; and further provided, that the agency or officer shall not further disclose the tax information except as authorized in this section;~~
3. ~~The taxpayer to whom it pertains or to such person or persons as the taxpayer may designate in writing as the taxpayer's designee; except that tax information not received from the taxpayer shall not be so disclosed if the director determines that such disclosure would compromise any investigation or litigation by any federal, state, or local government agency in connection with the civil or criminal liability of the taxpayer or another person, or that such disclosure would identify a confidential informant, or that such disclosure is contrary to any agreement entered into by the director that provides for the reciprocal exchange of information with other government agencies, which agreement requires confidentiality with respect to such information unless such information is required to be disclosed to the taxpayer by the order of any court.~~

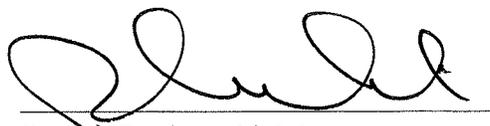
E. ~~Nothing in this section shall prevent the use of tax information by the director or any other agency in any civil or criminal action involving any license, tax, interest, or penalty.~~

F. ~~A person disclosing tax information to a person not entitled to receive that information under this section is guilty of a misdemeanor, and if the person violating this privacy requirement is an officer or employee of the city, such person may be required to forfeit their office or employment.~~

Section 10. This ordinance shall take effect and be in force five (5) days from its passage, approval, and publication as required by law.

PASSED BY THE CITY COUNCIL this 22nd day of May, 2013.

APPROVED BY THE MAYOR this 22nd day of May, 2013.


Steven Bonkowski, Mayor

ATTEST/AUTHENTICATE:



Rosalind D. Lassoff, City Clerk

FILED WITH THE CITY CLERK:	April 12, 2013
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