

## Chapter 4.68 - ELECTRICITY, THERMAL ENERGY, GAS, TELEPHONE, AND WATER USE TAX

### 4.68.010 - Purpose.

The taxes imposed and levied by the provisions of this chapter are solely for the purpose of providing revenue for the usual current expenses of the city. The provisions of this chapter are not enacted for regulatory purposes.

(Prior code § 17017; Ord. 22833.)

### 4.68.020 - Definitions.

Except where the context otherwise requires, the definitions contained in this section shall govern the construction of this chapter:

- A. "Day" means calendar day.
- B. "Director" means the director of finance.
- C. "Electrical corporation" have the same meanings as set forth in Sections 216 and 218 of the California Public Utilities Code, as those sections may be amended from time to time.
- D. "Gas corporation" shall have the same meanings as set forth in Sections 216 and 222 of the California Public Utilities Code, as those sections may be amended from time to time.
- E. "Master meter user" means any person who receives gas, electric or water service from a service supplier through a master meter and who distributes that service to customers or tenants through a submeter which measures the customers or tenants' individual use.
- F. "Month" means calendar month.
- G. "Remit" means to deliver in person or to deposit in the mail.
- H. "Service supplier" means a person who does any of the following:
  - 1. Sells electrical energy to a service user in the city;
  - 2. Sells thermal energy which is delivered through mains or pipes to a service user in the city;
  - 3. Sells gas which is delivered through mains or pipes to a service user in the city;
  - 4. Sells intrastate telephone communication services to a service user in the city;
  - 5. Sells water which is delivered through mains or pipes to a service user in the city; or
  - 6. Transports and delivers electrical energy or gas through mains or pipes to a service user in the city and who charges the service user for such transportation and delivery; or
- I. "Service user" means a person who does any of the following:

1. Uses electrical energy in the city;
  2. Uses in the city, thermal energy, which is delivered through mains or pipes;
  3. Uses in the city, gas, which is delivered through mains or pipes;
  4. Uses intrastate telephone communication services in the city;
  5. Uses in the city, water, which is delivered through mains or pipes; or
- J. "Telephone corporation" shall have the same meanings as set forth in Sections 216 and 234 of the California Public Utilities Code, as those sections may be amended from time to time.
- K. "Thermal energy" means energy available for use through the transfer of matter which can be measured by British thermal units and includes, but is not limited to, steam, hot air, hot water and chilled water.
- L. "Water corporation" shall have the same meanings as set forth in Sections 216 and 241 of the California Public Utilities Code, as those sections may be amended from time to time.

(Prior code § 17000; Ords. 22833, 25181, 25713.)

#### 4.68.030 - California Public Utilities Commission jurisdiction.

Nothing contained in this chapter is intended to conflict with applicable rules, regulations or tariffs of any service supplier subject to the jurisdiction of the California Public Utilities Commission. In the event of any conflict, the provisions of said rules, regulations or tariffs shall control.

(Prior code § 17015; Ord. 22833.)

#### 4.68.040 - Exemptions.

- A. Exempted Users. This chapter shall not apply where the director determines that a service user is one of the following:
1. The city;
  2. Any person when imposition of a tax imposed by this chapter upon that person would be in violation of the Constitution of the United States or that of the state of California;
  3. The state, any county, municipal corporation, city and county, district or any political subdivision of the state of California;
  4. The United states or any agency or instrumentality thereof; or
  5. Any person otherwise exempted by this chapter from payment of a tax imposed by this chapter.
- B. Filing Application. Except those persons determined to be exempt pursuant to the rules and regulations adopted by the director, no exemption shall be granted by the director unless an application in writing, stating under penalty of perjury the specific grounds for the exemption, is

filed with the director. The application shall be submitted on forms furnished by the director.

- C. Proof Required. No exemption shall be granted by the director unless the applicant establishes to the satisfaction of the director a right thereto by written records demonstrating entitlement.
- D. Determination by the Director. Within a reasonable time following receipt of a properly completed application, the director shall notify the applicant in writing of the director's determination on exemption. In the event of approval, the director shall also give written notice to the applicant's service supplier.
- E. Action by Service Supplier(s). If the director grants an exemption to a service user, the service supplier(s) shall discontinue collecting taxes imposed by this chapter from the service user within sixty (60) days of receipt of the director's written notice.
- F. Refund. In the event a service user who has paid the tax is granted an exemption, that service user may apply for a refund of the tax paid under Section 4.68.210.
- G. Finality. Any decision of the director made under this section shall be final.

(Prior code § 17001; Ord. 22833.)

#### 4.68.050 - Electricity users tax.

- A. Imposition of Tax. Every person using electrical energy in the city, other than an electrical, gas corporation, or person operating a cogeneration facility to the extent of the percentage of sales made to persons that are exempt from paying the tax imposed by this chapter, shall pay a tax at the rate of five percent of the charges billed for such energy, including charges for service, transportation and delivery. The service user shall pay the tax to the service supplier or master meter user at the same time as and along with payment of the charges billed for the energy.
- B. Water Corporation. As used in this section, the words "using electrical energy" shall not be construed to mean electrical energy used to pump water by a water corporation.
- C. Duty of Seller. If the person selling electrical energy, also transports and delivers such energy to the service user, then that person shall collect from the service user five percent of the charges billed for the energy and shall remit the tax to the director.
- D. Duty of Deliverer. The person transporting and delivering the electrical energy, if different from the person selling such energy, shall collect from the service user five percent of the charges billed for such transportation and delivery and shall remit the tax to the director.
- E. Procedure. The procedure for collection and remittance of the tax is set forth in Sections 4.68.110 et seq.

(Prior code § 17003; Ord. 22833)

#### 4.68.060 - Thermal energy users tax.

- A. Imposition of Tax. Every person in the city using thermal energy which is delivered through wires, mains or pipes, other than an electrical or gas corporation, shall pay a tax at the rate of five percent of the charges billed for such energy, including charges for service, transportation and delivery. The service user shall pay the tax to the service supplier or master meter user at the same time as and along with payment of the charges billed for the energy.
- B. Duty of Seller. The person selling the thermal energy shall collect the tax from the service user and shall remit the tax to the director.
- C. Procedure. The procedure for collection and remittance of the tax is set forth in Sections 4.68.110 et seq.

(Ord. 22833.)

#### 4.68.070 - Gas users tax.

- A. Imposition of Tax. Every person in the city using gas which is delivered through mains or pipes, other than an electrical corporation, gas corporation, or person operating a cogenerating facility to the extent of the percentage of sales made to persons that are exempt from paying the tax imposed by this chapter, shall pay a tax at the rate of five percent of the charges billed for such gas, including charges for service, transportation and delivery. The service user shall pay the tax to the service supplier or master meter user at the same time as and along with payment of the charges billed for the gas.
- B. Water Corporation. As used in this section, the words "using gas" shall not be construed to mean gas delivered through mains or pipes which gas-produced energy is used to pump water by a water corporation.
- C. Duty of Seller. If the person selling gas also transports and delivers such gas to the service user, that person shall collect from the service user five percent of the charges billed for the gas by that service supplier and shall remit the tax to the director.
- D. Duty of Deliverer. The person transporting and delivering the gas, if different from the person selling such gas, shall collect from the service user five percent of the charges billed for transportation and delivery and shall remit the tax to the director.
- E. Procedure. The procedure for collection and remittance of the tax is set forth in Sections 4.68.110 et seq.

(Prior code § 17004; Ord. 22833.)

#### 4.68.080 - Telephone users tax.

- A. Imposition of Tax. Every person in the city using intrastate telephone communication services, other than a telephone corporation shall pay a tax at the rate of five percent (5%) of the charges billed for such services, including charges for service. The service user shall pay the tax to the service supplier at the same time as and along with payment of the charges billed for the services.
- B. Coin-Operated Telephones and Mobile Services. As used in this section, the term "charges" shall not include charges for services paid for by inserting coins in coin-operated telephones, except that where coin-operated telephone service is furnished for a guaranteed amount, the amounts paid under such guarantee plus any fixed monthly or other periodic charge shall be included in the base for computing the amount of tax due. The words "telephone communication services" shall not include land mobile services or maritime mobile services as defined in Section 2.1 of Title 47 of the Code of Federal Regulations as that Section existed on May 24, 2006.
- C. Exemptions. Notwithstanding the provisions of Subsection A. of this section, a tax shall not be imposed upon any person for using intrastate telephone communication services to the extent that the amounts paid for such services are exempt from or not subject to, the tax imposed under Section 4251 of Title 26 of the United States Code, as that section was interpreted by the Internal Revenue Service before May 25, 2006.
- D. Duty of Seller. The person selling the intrastate telephone communication services shall collect the tax from the service user and shall remit the tax to the director.
- E. Procedure. The procedure for collection and remittance of the tax is set forth in Sections 4.68.110 et seq.

(Prior code § 17002; Ords. 22833, 27813, 27814.)

#### 4.68.090 - Water users tax.

- A. Imposition of Tax. Every person in the city using water which is delivered through mains or pipes, other than a water corporation, shall pay a tax at the rate of five percent of the charges billed for such water, including charges for service. The service user shall pay the tax to the service supplier or master meter user at the same time as and along with payment of the charges billed for the water.
- B. Duty of Seller. The person selling the water shall collect the tax from the service user and shall remit the tax to the director.
- C. Procedure. The procedure for collection and remittance of the tax is set forth in Sections 4.68.110 et seq.

(Prior code § 17005; Ord. 22833.)

4.68.100 - Submetered electrical energy, thermal energy, gas or water.

Whenever a master meter service user submeters electrical energy, thermal energy, gas or water to residents or tenants of an apartment house, mobilehome park or other residential multifamily accommodation, or to nonresidential premises, the following provisions shall apply:

- A. The master meter shall collect the tax from the submetered tenants or customers at the same time as and along with the charges imposed in accordance with the regular billing practice of the master meter user.
- B. The master meter user shall pay to the service supplier five percent of the charges billed by the services supplier to the master meter user.
- C. The master meter user shall remit to the director the full amount of taxes collected from submetered tenants or customers in excess of the amount of taxes paid to the service supplier. Such remittance shall be made for each calendar year in which there is an excess and shall be remitted on or before January 31 of the following year. Concurrently with each remittance of taxes, the master meter user shall file a report with the director on a form furnished by the director. The report shall include such information required by the director.

(Ord. 22833.)

4.68.110 - Collection of tax by service supplier.

- A. The service supplier shall collect the tax from the service user or master meter user at the same time as, and along with, the charges made in accordance with the regular billing practice of the service supplier. Each service supplier shall hold in trust for the account of the city until payment is made to the city the amounts collected as taxes pursuant to this chapter.
- B. In the event that the amount paid by a service user or master meter user is less than the full amount of the charges and the tax that have accrued for any billing period, the service user or master meter user shall be deemed to have paid a proportionate share of both the charges and the tax unless:
  1. The amount paid by the service user or master meter user is equal to the full amount of the charges due, in which case there is a presumption that the service user or master meter user did not intend to pay the tax; or
  2. The service user or master meter user has notified the service supplier of its refusal to pay all or any portion of the tax due.
- C. Except as provided in Subsection D. of this section, the duty of a service supplier to collect the tax from a service user or master meter user shall commence with the first regular billing period applicable to that service user or master meter user.
- D.

Whenever the city annexes property, the city shall provide notice to service suppliers of the addresses of service users and master meter users within the boundaries of the newly annexed area.

1. The service supplier shall commence collecting the tax from service users and master meter users within the newly annexed area no later than the third regular billing period after the service supplier receives the notice provided for in this Subsection D.
2. The director may extend the time within which the service supplier is to commence collecting the tax if the director determines that there is good cause for such an extension based upon a prior written request made by the service supplier.

(Prior code § 17007; Ords. 22833, 26171, 29145.)

#### 4.68.113 - Monthly remittance of tax by service supplier.

- A. The service supplier shall remit the tax to the director on or before the twenty-fifth day of each month.
- B. The service supplier shall elect one of the following methods to calculate the tax amount that it must remit to the director each month:
  1. The amount of taxes collected during the previous month, including the amount of any delinquent taxes, and penalties and interest imposed pursuant to Section 4.68.150 upon such delinquent taxes; or
  2. The amount of new taxes billed during the previous month.
- C. The service supplier can not change its election made under subsection B. of this section for a period of twelve months following such election.

(Ord. 26171.)

#### 4.68.115 - Quarterly remittance of tax by service supplier.

- A. A service supplier may elect to remit the taxes to the director on a quarterly basis if the annual amount of taxes collected or billed by the service supplier is less than one hundred thousand dollars.
- B. A service supplier who qualifies under this subsection is not authorized to remit taxes on a quarterly basis until it has first completed the necessary forms provided by the director.
- C. A service supplier authorized to remit taxes on a quarterly basis shall do so on or before the twenty-fifth day of the month following the end of a calendar quarter.
- D. The service supplier shall elect one of the following methods to calculate the tax amount that it must remit to the director each calendar quarter:
  - 1.

The amount of taxes collected during the immediately preceding calendar quarter, including the amount of any delinquent taxes, and penalties and interest imposed pursuant to Section 4.68.150 upon such delinquent taxes; or

2. The amount of new taxes billed during the immediately preceding calendar quarter.

E. The service supplier can not change its election made under subsection D. of this section for a period of twelve months following such election.

(Ord. 26171.)

4.68.117 - Tax return by service supplier.

A. Concurrent with each remittance of taxes made pursuant to Section 4.68.113 or Section 4.68.115, the service supplier shall file a return with the director on forms furnished by the director.

B. With each return the service supplier shall provide such information as the director may reasonably require in rules and regulations adopted by the director to ensure proper administration of this chapter.

(Ord. 26171.)

4.68.120 - Authority of director.

The director is authorized to establish rules and regulations consistent with the provisions of this chapter, concerning payment, collection and remittance of the taxes imposed herein. Such rules and regulations shall be on file and available for public examination in the office of the director.

(Ord. 22833.)

4.68.130 - Recordkeeping requirements.

A. Every service supplier required to collect and remit to the director any tax imposed by this chapter and every master meter user required under Section 4.68.100 to remit taxes collected from service users in excess of those taxes paid to service providers shall keep and preserve, for a period of three years from the due date of remittance, all records as may be necessary to determine the amount of any tax such service supplier, service user or master meter user may have collected or been required to remit.

B. All such records shall be made available for inspection, audit or copying by the city's authorized representatives at any time during regular business hours upon written request by such representatives.

(Prior code § 17013; Ord. 22833.)

4.68.140 - Delinquent remittance by service supplier or master meter user.

- A. For purposes of this section, "delinquent remittance" means the following.
1. Any taxes that a service supplier fails to remit to the director on or before the applicable due dates set forth in Section 4.68.113 or Section 4.68.115 are delinquent. The amount of the delinquent remittance is determined based upon whether the service supplier has elected to remit the amount of taxes collected or the amount of taxes billed.
  2. The amount of taxes collected from submetered tenants or customers by a master meter user in excess of the amount of taxes the master meter user paid to the service supplier are delinquent if not remitted on or before the due date set forth in Section 4.68.100.
- B. Penalties and interest shall be assessed on a delinquent remittance as follows:
1. The service supplier or master meter user shall pay a first penalty of ten percent (10%) of the amount of the delinquent remittance in addition to the delinquent remittance.
  2. The service supplier or master meter user shall pay a second penalty of ten percent (10%) of the amount of the delinquent remittance, in addition to the delinquent remittance and the first penalty, if the delinquent remittance is not paid on or before thirty (30) days following its due date.
  3. If the director determines that the delinquent remittance occurred because of an intentional, material misrepresentation or omission, or fraud by the service supplier or master meter user, the director shall impose an additional penalty of twenty-five percent (25%) of the amount of the delinquent remittance.
  4. Any service supplier or master meter user shall pay interest on the delinquent remittance and all penalties assessed thereon as set forth in Chapter 1.17 of Title 1.
- C. The director shall waive the first penalty of ten percent (10%) imposed upon a service supplier or master meter user if:
1. The service supplier or master meter user applies to the director for such a waiver no later than thirty (30) days from the date the remittance was due to the city; and
  2. The service supplier or master meter user has made timely payments for: (a) the five (5) years immediately prior to the date the remittance was due to the city; or (b) the two (2) years immediately prior to the date the remittance was due to the city if it has supplied, transported, or delivered the service for fewer than five (5) years; and
  3. The service supplier or master meter user provides evidence satisfactory to the director that:
    - a. payment of the delinquent remittance was postmarked or received by the city no more than three (3) days after its due date; or
    - b. the service supplier or master meter user mistakenly made payment to a party other than the city on or prior to the date that payment was due to the city, and paid the delinquent remittance and accrued interest owed the city prior to applying to the director for a

waiver; or

c. failure to pay timely was due to circumstances beyond the control of the service supplier or master meter user and occurred notwithstanding the exercise of ordinary care and the absence of willful neglect, and the service supplier or master meter user paid the delinquent remittance and accrued interest owed the city prior to applying to the director for a waiver.

D. The waiver provisions specified in Subsection C. shall not apply to interest accrued on the delinquent payments.

(Prior code § 17009; Ords. 22833, 24189, 26171, 27863.)

#### 4.68.150 - Delinquent payment by service user.

- A. Any tax imposed on a service user by this chapter that is not paid to a service supplier, master meter user or the director on or before its due date is delinquent.
- B. Whenever a service user has not timely paid the service charges and the taxes billed by the service supplier or master meter user, the service supplier or master meter user shall pursue collection of the delinquent tax in the same manner as and along with pursuit of the delinquent service charges.
1. The service supplier or master meter user shall impose, and the service user shall pay, interest on the delinquent tax at the same rate of interest as charged by the service supplier or master meter user on the delinquent service charges.
  2. If the service supplier or master meter user is remitting the tax to the city based on the amount actually collected, then they shall remit the delinquent tax and all accrued interest thereon to the director in the same manner set forth in this chapter for the remittance of the tax.
  3. If the service supplier or master meter user is remitting the tax to the city based on the amount billed, then they shall keep the delinquent tax along with any accrued interest or other charges imposed by the service supplier or master meter user for late payment.
- C. Whenever the director determines that a service user has paid for the service but has not paid or refuses to pay to the service supplier or master meter user any tax imposed by this chapter, the following provisions shall apply:
1. The director shall relieve the service supplier or master meter user of the duty to collect the delinquent tax from the service user for those billing periods for which the service user did not pay the tax.
  2. The director shall notify the service user, in writing, that the director has assumed responsibility for collecting the delinquent tax for the stated periods, and shall demand payment of such tax from the service user.

3. Penalties and interest assessed on the delinquent tax is as follows:
  - a. If the service user fails to pay the delinquent tax to the director on or before fifteen days from the date of mailing of the director's notice, the service user shall pay a first penalty of ten percent of the amount of the delinquent tax or ten dollars, whichever amount is greater, in addition to the delinquent tax.
  - b. If the service user fails to pay the delinquent tax to the director on or before forty-five days from the date of mailing of the director's notice, the service user shall pay a second penalty of ten percent of the amount of the delinquent tax or ten dollars, whichever amount is greater, in addition to the delinquent tax and the first penalty.
  - c. Any service user who fails to pay the delinquent tax on or before the time specified in the director's notice shall pay interest, as set forth in Chapter 1.17 of Title 1, on the delinquent tax and on any penalty or penalties.
- D. Any tax imposed by Sections 4.68.050 or 4.68.070 that a service user is required to pay directly to the director shall be paid within the time required by Section 4.68.113, except that the tax may be paid quarterly where the service user meets the requirements of Section 4.68.115. The delinquent payment of any such tax shall be subject to the following penalties and interest.
  1. In addition to the delinquent tax, the service user shall pay a first penalty of ten percent of the amount of the delinquent tax or ten dollars, whichever amount is greater.
  2. If the tax is not paid on or before thirty days following its due date, the service user shall pay a second penalty of ten percent of the amount of the delinquent tax or ten dollars, whichever amount is greater, in addition to the delinquent tax and first penalty.
  3. If the director of finance determines that the failure of the service user to pay the tax on or before its due date is because of an intentional, material misrepresentation or omission, or fraud by the service user, the director shall impose an additional penalty of twenty-five percent of the amount of the delinquent tax.
  4. The service user shall pay interest, as set forth in Chapter 1.17 of Title 1, on the delinquent tax and any penalty or penalties.

(Ords. 22833, 26171.)

#### 4.68.160 - Assessment by director.

- A. Assessment. If any service supplier, master meter user or service user required under Section 4.68.110 to pay a tax to the director, fails to timely remit any tax imposed by this chapter, the director shall obtain the necessary facts and information on which to base a reasonable estimate of the tax due. Upon obtaining such facts and information, the director shall determine and assess against the service supplier, master meter user or service user the tax, interest and penalties imposed by this chapter.

- B. Notice of assessment. The director shall give written notice of the amount assessed under Subsection A. of this section to the service supplier, master meter user or service user by serving the written notice personally or by depositing it in the United States mail, postage prepaid, addressed to the last known place of address of the service supplier, master meter user or service user so assessed. The service supplier, master meter user or service user may, within fifteen days after the date of mailing of such notice, make application in writing to the director for a hearing on the amount assessed.
- C. Hearing. If an application for hearing is made, the director shall give not less than five days' written notice to the service supplier, master meter user or service user to show cause at a time and place specified in said notice why the assessed amount should not be fixed for such tax, interest and penalties. At the hearing, the service supplier, master meter user or service user may appear and offer evidence why the assessed amount should not be so fixed. If application by the service supplier, service user or master meter user for a hearing is not made within the time prescribed in this subsection, the tax, interest and penalties assessed by the director shall become final and conclusive and immediately due and payable.
- D. Notice of determination. After the hearing, the director shall determine the tax, interest, and penalties, if any, to be remitted, and shall thereafter give written notice to the service supplier, master meter user or service user of such determination. The decision of the director shall be final and conclusive. Any amount found to be due shall be immediately due and payable to the city upon service of the director's final determination in the manner prescribed in Subsection B. of this section.

(Prior code § 17010; Ords. 22833, 29145.)

#### 4.68.170 - Payment.

Payments of delinquent taxes by service suppliers, master meter users and service users shall be applied by the director to the oldest outstanding obligation of the service supplier or service user.

(Ord. 22833.)

#### 4.68.180 - Bankruptcies and refusals.

- A. Service suppliers or master meter users who seek to collect charges for service in bankruptcy proceedings shall also include in any such claim the amount of taxes due city for those services, unless the director determines that such duty is in conflict with any federal or state law, rule, or regulation or that such action would be administratively impractical.
- B. All service suppliers and master meter users not required to collect taxes in connection with pursuit of claims for service charges in bankruptcy proceedings pursuant to subsection A above shall notify the director in writing within forty-five days after receipt of notice that a service user

has initiated bankruptcy proceedings.

- C. All service suppliers or master meter users who do not seek to collect charges for service in bankruptcy proceedings shall notify the director in writing within forty-five days after receipt of notice that a service user has initiated bankruptcy proceedings.
- D. All service suppliers and master meter users who receive notice of a service user's refusal to pay shall notify the director in writing within forty-five days after receipt of such notice.
- E. All persons who have notified the director of a refusal or bankruptcy proceeding under subsections B, C and D above shall be relieved of the duty to collect and remit any tax owed by the service user.
- F. All remittances of tax collected pursuant to this section shall be remitted to the director on or before the twenty-fifth day of the month following collection.

(Ord. 22833.)

4.68.190 - Reserved.

**Editor's note**— Ord. 29145, adopted September 18, 2012, repealed Section 4.68.190, which pertained to appeal procedures.

4.68.200 - Action by city.

- A. Debt Owed by Service User. Any tax required to be paid by a service user under this chapter shall be deemed a debt owed by the service user to the city.
- B. Debt owed by Service Supplier or Master Meter User.
  - 1. Any tax required to be collected under this chapter by a service supplier which is not billed to the service user shall be deemed a debt owed to the city by the service supplier.
  - 2. Any tax collected from a service user by a service supplier which has not been remitted to the director shall be deemed a debt owed to the city by the service supplier.
  - 3. Any excess tax collected by a master meter user and not remitted to the director when due shall be deemed a debt owed to the city by the master meter user.
- C. Action. Any person owing money to the city under this chapter shall be liable to the city for the recovery of such amount, together with reasonable attorney's fees, in any action brought in the name of the city.
- D. Remedy not exclusive. The remedy provided in this section is not exclusive but is in addition to all other legal remedies the city may have, whether civil or criminal.

(Prior code § 17006; Ord. 22833.)

4.68.210 - Refunds and procedures.

A. Filing claim.

1. Any tax imposed by this chapter, including any interest or penalty added thereto, may be refunded by the director as provided in Subsections B. and C. of this section whenever such tax has been:
  - a. Overpaid;
  - b. Paid more than once; or
  - c. Erroneously or illegally collected or received by the city, including any instance where a service supplier, pursuant to an order by the California Public Utilities Commission or a court of competent jurisdiction, refunds to its service users taxes paid on refunded charges.
2. No refund shall be paid by the director unless a written claim for refund is filed with the director, and the provisions of Chapter 4.82 are satisfied.

B. Refund or Credit to Service Supplier. A service supplier may obtain a refund of or take as credit against taxes remitted any amount overpaid, paid more than once, or erroneously, or illegally collected or received by the city by filing a claim in the manner provided in Subsection A. The director shall not grant a refund or a credit to a service supplier unless the service supplier has refunded the tax to the service user or credited the tax to charges subsequently payable by the service user to the service supplier.

C. Refund to Service User. A service user may obtain a refund of any tax, interest or penalty by filing a claim in the manner provided in Subsection A. when:

1. The service user was required to remit directly to the director a tax imposed by Section 4.68.050 or Section 4.68.070 and the service user establishes to the satisfaction of the director that the amount was overpaid, paid more than once, or erroneously, or illegally collected; or
2. The service user establishes that the amount was overpaid, paid more than once, or erroneously, or illegally collected and has paid the tax to the service supplier but is unable to obtain a refund or credit from the service supplier who collected the tax.

(Prior code § 17014; Ords. 22833, 27787.)

4.68.220 - Compliance required.

No person shall violate any of the provisions of this chapter or any regulation or rule passed in accordance herewith, or knowingly or intentionally misrepresent to any officer or employee of this city any material fact in any record or report required to be kept or made.

(Ord. 22833.)