

ATTACHMENT III

AN ORDINANCE TO AMEND CHAPTER 65 (MEALS, FOOD AND BEVERAGE TAXATION) OF THE ARLINGTON COUNTY CODE RELATING TO THE INTEREST ON MEALS, FOOD AND BEVERAGE TAXES

BE IT ORDAINED By the County Board of Arlington, Virginia, that Chapter 65, Section 65-8 of the Arlington County Code is amended, reenacted and recodified to read in pertinent part as follows:

§ 65-8. Penalties, interest, and collection fees.

(a) If a seller required to collect taxes pursuant to this chapter fails or refuses to file the tax returns or to remit the taxes collected or due within the time and in the amount specified by this chapter, there shall be added to such tax due a penalty of ten (10) percent of the tax due.

(b) Interest shall accrue as prescribed in section 27-3. ~~on taxes due and delinquent prior to June 30, 1999, at the rate of ten (10) percent for the first year. For the second and subsequent years, interest shall be paid on the delinquent tax and penalty at the rate of interest established pursuant to Section 6621 of the Internal Revenue Code of 1984, as amended, but never at a rate of less than ten (10) percent per annum. Interest on taxes due and payable after July 1, 1999, shall accrue interest as prescribed in § 27-3. Interest shall begin to accrue on the first day of the month following the month in which the taxes were due to the county.~~

(c) The assessment or payment of penalties or interest pursuant to this section shall not be deemed a defense to any criminal prosecution for failure to comply with any of the requirements of this chapter.