PARKING LOT TAX RETURN INSTRUCTIONS

The City of Santa Cruz is providing you with Parking Lot Tax Returns. Three monthly returns are included with this form. Please detach the form for each reporting period and return it with payment to the City of Santa Cruz Finance Department at 809 Center Street, Room 101, Santa Cruz CA 95060. The following instructions are based on the Santa Cruz Municipal Code Parking Lot Tax Ordinance (Chapter 3.30) and are provided for your information only. For a full and complete copy of the Ordinance please contact the Finance Department at (831) 420-5070.

REPORTING AND REMITTING Each operator shall, on or before the last day of the month following the month for which the return is due, or at the close of any shorter reporting period which may be established by the director of finance, make a return to the director of finance, on forms provided by him of the total parking fees charged and received, number of motor vehicles parked, and the amount of parking tax collected. The director of finance may also require further information in the return.

Returns and payments are due on or before thirty days after cessation of business for any reason. All taxes collected by operators pursuant to this chapter shall be held in trust for the account of the city until payment thereof is made to the director of finance.

PENALTIES AND INTEREST

Original delinquency: Any operator who fails to file a tax return or pay a deficiency determination within the time required shall pay a penalty of ten percent (10%) of the tax in addition to the amount of the tax.

Continued delinquency: Any operator who fails to file a tax return or pay a deficiency determination on or before a period of thirty days following the date on which it first became delinquent shall pay a second delinquency penalty of fifteen percent (15%) of the amount of tax in addition to the amount of tax and the ten percent (10%) penalty first imposed.

Negligence: If the Director of Finance determines that any tax found to be due under this Chapter or the delinquent filing of the tax return is due to negligence, a penalty of fifteen percent (15%) shall be added thereto in addition to any other penalties or interest which may be imposed.

Fraud: If the Director of Finance determines that any tax found to be due under this Chapter, or the delinquent filing of the tax return is due to fraud or an intentional disregard or an intent to evade this part, or authorized rules and regulations, a penalty of forty percent (40%) shall be added thereto in addition to any other penalties which may be imposed.

Interest: In addition to the penalties imposed, any operator who fails to remit the tax imposed by this Chapter shall pay interest on the tax due at the rate of one and one-half percent (1.5%) for each month or portion of a month that the return is delinquent.

Penalties merged with tax: Every penalty and such interest as accrued under the provisions of this Section shall become a part of the tax herein required to be paid.