

**9. FIRST READING – ORDINANCE AMENDMENT
REPORTS AND REMITTANCES OF THE TAX ON
PREPARED FOOD AND BEVERAGES**

At the request of the Commissioner of the Revenue, please find a proposed ordinance amendment regarding the report and remittance of taxes on prepared food and beverages.

The original ordinance we adopted in February provided for remittance on the first business day of each quarter – after consulting with most other communities that already impose and collect the tax, Mrs. Carr has found that, almost universally, the tax is collected and remitted monthly by the 20th day of each month. Mrs. Carr also noted that requiring remittance on the 1st day of each quarter may be a hardship for many merchants to meet – it leaves little time for them to prepare the required report that accompanies the remittance. And requiring remittance on a monthly basis improves cash flow for the county.

The amendment further changes the recipient of the report and remittance – our original ordinance provided that they be returned directly to the treasurer – the amendment provides that they be remitted to the commissioner of the revenue to provide improved tracking for compliance.

MOTION REQUIRED: If the Board is so inclined, a motion is required authorizing a public hearing on the attached amendment at the regular session in June.