

CHAPTER 12 – SALES TAX CODE

Sec. R12-250.1 Excess tax collected.

If a taxpayer collects taxes in excess of the combined tax rate from any customer in any transaction, all such excess tax shall be paid to the taxing jurisdictions in proportion to their effective rates. The right of the taxpayer to charge his customer for his own liability for tax does not allow the taxpayer to enrich himself at the cost of his customers. Tax paid on an activity that is not subject to tax or that qualifies for an exemption, deduction, exclusion or credit is not excess tax collected.

(Ord. 2010-25, 9/7/2010, Reenacted) SUPP 2010-03