

## CHAPTER 12 – SALES TAX CODE

### Sec. 12-580. Criminal penalties.

- (a) It is unlawful for any person to knowingly or willfully:
- (1) fail or refuse to make any return required by this Chapter.
  - (2) fail to remit as and when due the full amount of any tax or additional tax or penalty and interest thereon.
  - (3) make or cause to be made a false or fraudulent return.
  - (4) make or cause to be made a false or fraudulent statement in a return, in written support of a return, or to demonstrate or support entitlement to a deduction, exclusion, or credit or to entitle the person to an allocation or apportionment or receipts subject to tax.
  - (5) fail or refuse to permit any lawful examination of any book, account, record, or other memorandum by the Tax Collector.
  - (6) fail or refuse to remit any tax collected by such person from his customer to the Tax Collector before the delinquency date next following such collection.
  - (7) advertise or hold out to the public in any manner, directly or indirectly, that any tax imposed by this Chapter, as provided in this Chapter, is not considered as an element in the price to the consumer.
  - (8) fail or refuse to obtain a Privilege License or to aid or abet another in any attempt to intentionally refuse to obtain such a license or evade the license fee.
- (9) reproduce, forge, falsify, fraudulently obtain or secure, or aid or abet another in any attempt to reproduce, forge, falsify, or fraudulently obtain or secure, an exemption from taxes imposed by this Chapter.
- (b) The violation of any provision of subsection (a) above shall constitute a Class One Misdemeanor.
- (c) In addition to the foregoing penalties, any person who shall knowingly swear to or verify any false or fraudulent statement, with the intent aforesaid, shall be guilty of the offense of perjury and on conviction thereof shall be punished in the manner provided by law.

(Code 1977, § 9A-580)

(Ord. 03-17, 4/15/03, renumbered from Chapter 9A) SUPP 2003-2