

## **Article XVIII: Local Motor Fuel Tax**

### **Section 370: Definitions.**

For the purpose of this article, whenever any of the following words, terms or definitions are used herein, they have the meaning ascribed to them in this section:

(a) Bulk user means any person who purchases motor fuel for storage in bulk storage facilities located within the City, which facilities are owned, leased, or controlled by the person, for subsequent dispensing into the supply tanks of internal combustion engines operated by the person.

(b) Motor fuel means all volatile and inflammable liquid produced, blended, or compounded for the purposes of, or which are suitable or practicable for, operating motor vehicles.

(c) Retail gasoline dealer means any person who engages in the business of selling motor fuel in the City, to a purchaser for use or consumption, and not for resale in any form.

(d) Sale, resale or selling means any transfer of ownership or possession, or both, exchange, or barter, conditional or otherwise, in any manner or by any means whatsoever for valuable consideration. (Ordinance No. 2014-34)

### **Section 371: Imposition of Tax.**

(a) There is levied and imposed upon the purchase of each gallon of motor fuel, or fraction thereof, sold at retail within the corporate limits of the City, irrespective of the unit of measure in which it is actually sold, a tax at the rate of four cents (\$0.04) per gallon from and after August 1, 2014.

(b) The tax herein levied shall be paid in addition to any and all other taxes and charges. The tax herein imposed is not based on the selling or purchase price or gross receipts from the sale or purchase of motor fuel.

(c) The ultimate incident of and liability for payment of the tax is to be borne by the retail purchaser of motor fuel. However, the local motor fuel tax shall be collected by each retail gasoline dealer as set forth in Section 372. Nothing in this subchapter shall be construed to impose a tax upon the occupation of persons engaged in the retail sale of motor fuel. (Ordinance No. 2014-34)

### **Section 372: Collection by Retail Gasoline Dealers.**

(a) Each retail gasoline dealer in the City shall have the duty to collect the local motor fuel tax from each purchaser of motor fuel at the time the consideration for such purchase is paid and to remit said collection to the City in the time required by Section 373(a). Any person filing a return may retain 1% of the tax they collect to reimburse them for expenses incurred in connection with collections and remitting the tax.

(b) Each retail gasoline dealer shall be the trustee for the City in the collection and remittance of such local motor fuel taxes.

(c) If any retail gasoline dealer fails to collect the local motor fuel tax, such retail gasoline dealer shall remain liable for the local motor fuel tax not collected and shall pay the amount of the local motor fuel tax due to the City in accordance with this article.

(d) Each retail gasoline dealer shall have the duty to maintain complete and accurate books, records and accounts showing the gross receipts for the sale of motor fuel and the taxes collected from the purchaser thereof, which shall be available in the City for examination and for audit by the City upon reasonable notice during customary business hours. (Ordinance No. 2017-28)

#### Section 373: Transmittal of Tax Revenue; Credits and Refunds.

(a) Each retail gasoline dealer in the City shall file tax returns showing the gross receipts received during each calendar month period upon forms provided by the City Finance Director. Returns for each calendar month will be due on or before the 25th day of the next calendar month. (e.g. the return for January shall be due on or before the 25th day of February).

(b) Every bulk user shall transmit to the Finance Department on or before the 25th of each calendar month, a sum of money equal to the amount of motor fuel tax owing for the preceding month, accompanied by a sworn monthly return in a format prescribed by the Finance Director containing such information as the Finance Director may reasonably require. (Ordinance No. 2017-28)

#### Section 374: Revenue to be Used for Transportation Infrastructure Projects.

The revenue produced by the tax imposed in Section 371 shall be used for transportation infrastructure projects. (Ordinance No. 2014-34)

#### Section 375: Rules and Regulations.

The Finance Director shall cause the provisions of this article to be enforced and administered and in order to do so is authorized to promulgate and publish such rules and regulations and make such rulings and decisions not in conflict with this article which he/she may deem necessary to administer and enforce the provisions of this Article. (Ordinance No. 2017-28)

#### Section 376: Penalty.

Whenever any person shall fail to pay any tax as herein provided or required, or to file any tax return, the penalties, interest, and collection procedures set forth in Article XV shall apply in addition to any other rights and remedies provided to the City by law or ordinance.

(Ordinance No. 2014-34)