

c. Every person receiving any payment for room rental with respect to which a tax is levied shall collect the amount of tax hereby imposed from the transient on whom the same is levied or from the person paying for such room rental, at the time payment for such room rental is made. The taxes required to be collected hereunder shall be deemed to be held in trust by the person required to collect the same until remitted as hereinafter required.

d. The person collecting any such tax shall submit a report upon such forms and set forth such information as the Director of Finance may prescribe and require, showing the amount of room rental charges collected, and the tax required to be collected, and shall sign and deliver the same to the Director of Finance with a remittance of said tax. Said reports and remittances shall be made on or before the last day of each month covering the amount of tax collected during the preceding month, the first report and remittance hereunder being due on or before the 31st day of August, 1971, covering the amount of tax collected during July, 1971. Any person operating a hotel regularly throughout the year may, upon written application to, and with the consent of the Director of Finance, make reports and remittances on a quarterly basis in lieu of the monthly basis hereinbefore provided. Such quarterly reports and remittances shall be made on or before the last days of April, July, October and January in each year, and shall cover the amounts collected during the three months immediately preceding the months in which reports and remittances are required.

e. If any person shall fail or refuse to remit to the Director of Finance the tax required to be collected and paid hereunder, within the time and in the amount specified herein, there shall be added to such tax by the Director of Finance interest at the rate of one-half of one percent per month on the amount of the tax for each month or portion thereof from the date upon which the tax is due as provided herein, and if the tax shall remain delinquent and unpaid for a period of one month from the date the same is due and payable, there shall be added thereto by the Director of Finance a penalty of ten percent of the amount of the tax.

f. If any person shall fail or refuse to collect said tax and to make, within the time provided herein, any report and remittance required herein, the Director of Finance shall proceed in such manner as he may deem best to obtain facts and information on which to base his estimate of the tax due. As soon as the Director of Finance shall procure such facts and information as he is able to obtain upon which to base the assessment of any tax payable by any person who has failed or refused to collect the same and to make such report and remittance, he shall proceed to determine and assess against such person the tax and penalties provided for herein and shall notify such person by mail sent to his last known place of address of the total