

COUNTY LOCAL LAWS

MEMBERSHIP IN THE ORGANIZATION.

(2) "Person" - Any individual, partnership, firm, society, club, association, joint stock company, corporation, estate, receiver, trustee, assignee, referee, or any other person acting in a fiduciary or representative capacity and any other group or combination of individuals acting as a unit.

(3) "Taxpayer" - Any person required by this section to make returns or to pay the tax.

(4) "User" - Any person making use of services and/or facilities for keeping, storing or docking boats.

(c) (1) Every person who offers services or facilities for the storage or docking of boats shall collect said tax from the user of said services or facilities, and report and remit the same as hereinafter provided. The person offering the use of said services or facilities shall have the same right against the user thereof for the collection of said tax as he has for the collection of charges for other services or facilities.

(2) Every person required to collect said tax shall file a return thereof and the remittance with the Controller by the twenty-fifth (25th) day of the month next succeeding said collection; any person who fails to collect or remit said tax shall become personally liable therefor.

(3) Any taxpayer failing to file any return and/or pay the tax imposed by this section within the time limited therefor, shall be assessed the amount of tax due, plus interest at the rate of one-half of one per centum ($1/2$ of 1%) per month and a penalty of ten per centum (10%) of the tax due.

(4) If any taxpayer has erroneously, illegally or unconstitutionally paid the tax imposed by this section, the Controller shall refund said tax if, within three (3) years from the payment thereof, written application stating the grounds for such refund is filed with the Controller.

(d) (1) Every owner, operator and user of such services and facilities shall keep complete and accurate records of all payments and receipts for such services and facilities together with a record of the tax collected thereon; and they shall keep all invoices and such other pertinent records and documents as are necessary to determine the amount of tax due. Such records and other documents shall be open at all times