

USING A FACTOR DEVELOPED BY SURVEYING THE BUSINESS OF THE DEALER, INCLUDING ANY RECORDS AVAILABLE, OR BY SURVEYING OTHER TAXPAYERS OF THE SAME TYPE OR OTHERWISE COMPUTE THE AMOUNT OF TAX DUE. THIS COMPUTATION SHALL BE PRIMA FACIE CORRECT.

(C) AS PROVIDED IN SUBSECTION (B), IF THE DEPARTMENT DETERMINES THE TAXABLE SALES AND COMPUTES THE TAX DUE, IT SHALL LEVY AGAINST THE DEALER A DEFICIENCY ASSESSMENT, WHICH SHALL INCLUDE THE DEFICIENCY PLUS ONE OF THE FOLLOWING AMOUNTS:

(1) IF THE DEPARTMENT FINDS THAT THE DEFICIENCY WAS NOT DUE TO AN ATTEMPT TO DEFRAUD, A PENALTY OF 10 PERCENT, PLUS INTEREST AT A RATE OF 1.5 PERCENT PER MONTH, OR FRACTION OF A MONTH, FROM THE TIME THE TAX WAS DUE UNTIL PAID, OR

(2) IF THE DEPARTMENT FINDS THAT THE DEFICIENCY IS DUE TO FRAUD WITH AN ATTEMPT TO EVADE THE TAX, A PENALTY OF 100 PERCENT, PLUS INTEREST AT THE RATE OF 1 PERCENT PER MONTH, OR FRACTION OF A MONTH, FROM THE TIME THE TAX WAS DUE UNTIL PAID.

(D) THE DEPARTMENT SHALL NOTIFY THE DEALER OF THE TAX DUE AND OF THE AMOUNT OF THE DEFICIENCY ASSESSMENT, IF THE DEALER FAILS TO PAY THE TAX AND ASSESSMENT WITHIN 10 DAYS AFTER RECEIVING NOTICE FROM THE DEPARTMENT, THE DEPARTMENT MAY LEVY, IN ADDITION TO THE TAX AND ASSESSMENT, A PENALTY EQUAL TO 25 PERCENT OF THE TAX DUE.

(E) CONSISTING OF A PENALTY OF 10 PERCENT, PLUS INTEREST AT A RATE OF 1.5 PERCENT PER MONTH, OR FRACTION OF A MONTH, FROM THE TIME THE TAX WAS DUE UNTIL PAID. ALL AMOUNTS RECEIVED FROM ANY DEALER UNDER THIS SECTION SUBSECTION SHALL BE CREDITED FIRST TO PENALTY AND INTEREST ACCRUED UNDER THIS SECTION AND THEN TO TAX DUE.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1981.

Approved April 28, 1981.

CHAPTER 204

(House Bill 1419)

AN ACT concerning

Washington County - Alcoholic Beverages -
"Pouring License"