

INSTRUCTIONS

Legal Basis Of The Tax

Senate Bill 1116 implemented by Metropolitan Council NO. BL 2007-1557.

Privilege Tax – Contract Vehicles Leaving the Airport

Such tax shall be imposed only upon contracted vehicles which charge customers a separate fee for transportation from the airport unless otherwise excluded. The tax shall be in the amount of Two Dollars (2.00) each time a contracted vehicle meeting the guidelines exits the airport while transporting customers from the airport located within the territory of the Metropolitan Government, but shall exclude non-commercial vehicles and equipment operated by the Metropolitan Transit Authority. The tax so imposed is a privilege tax upon the contracted vehicle exiting the airport and is to be collected and distributed provided in this article. This tax is due each time a contracted vehicle to which this section applies leaves the airport. The operator of the contracted vehicle shall be responsible for keeping accurate records to determine the amount of tax due and payable. Such information shall be transmitted daily by the operator of the contracted vehicle to a designated individual within the business organization which hired the operator of the contracted vehicle. The tax shall be remitted to the County Clerk's Office by a designated individual within such business organization not later than the 20th of each month. Taxes due and payable that are not remitted to the tax collection official on or before the due dates are delinquent. Willful refusal of a person to collect or remit the tax or willful refusal of an operator of a contracted vehicle to keep accurate records of the tax due and payable is a Class C misdemeanor.

FORMS TO BE USED IN REPORTING TAX

Forms will be forwarded to you each month. Only these forms should be used in filing your return. Please do not use any other.

INTEREST AND PENALTIES

A return becomes delinquent when not paid by the 20th of the month following the month for which the report is submitted. The imposition of interest and penalties in the case of a delinquent return or in the case of willful failure or refusal to report is mandatory and there is no authority for the remission of interest and penalty. Penalties are also imposed for willful failure to collect the tax.

RECORDS

Records should be preserved for a period of three years at your principal place of business or at some other location convenient to the County Clerk or his representative and should be available at any time for inspection.

TAX TO BE SHOWN ON INVOICE

The tax should be shown always as a separate item on the invoice, or statement of charges, rendered to the customer.