

§ 167-16. Payment of tax.

an Accommodations Tax
Payment form

- A. Payment of the accommodations tax shall be the responsibility of the provider of the accommodations. The Town shall promulgate ~~a form or return~~ that shall be used by the provider of the accommodations to calculate the amount of accommodations tax due. *A completed copy of this form shall accompany all accommodations tax payments.*
- B. Accommodations taxes due on accommodations provided between October 1 and March 31 of the year shall be remitted to the Town by April 15, or on the next business day if the 15th is not on a business day. Accommodations taxes due on accommodations provided between April 1 and September 30 of the year shall be remitted to the Town by October 15, or on the next business day if the 15th is not on a business day.

§ 167-17. Inspections, audits, and administration.

The Building Inspector or other authorized agent of the Town shall have the authority to conduct inspections, and to examine, and audit the books and records of any provider of accommodations subject to the accommodations tax. Any provider of accommodations shall make available the necessary books and records during normal business hours upon 72 hours' written notice. Records of inspections shall not be deemed public documents.

§ 167-18. Violations and penalties.

- A. Any violation of this article is declared to be a civil offense pursuant to Chapter 80 of the Municipal Code of the Town of Dewey Beach.

- ~~B. The assessment for violating this article shall be 10% per month, charged on the original amount of the accommodations tax due. Subject to the Town providing notice by certified mail to the provider of the accommodations, and a sixty-day period from such notification to pay unpaid taxes, any accommodations taxes unpaid after 90 days from the date the taxes are due shall constitute a first lien against all real estate of the taxpayer situated within the Town limits. The Town may collect the tax due by an action of debt in any court of competent jurisdiction, or such other procedure permitted by law.~~

Failure to provide a completed copy of the Accommodations Tax Payment form shall be subject to a \$200 penalty. Late or unpaid taxes shall be subject to an assessment of 1.5%