

Clarification of Recommended Changes to Sales Tax Code

Code Section Amended	Changes
3-9-1-3 Administration of Chapter	Identify the correct official. Change city treasurer to finance director.
3-9-1-5 Performance by Deputy Treasurer	Deleted section and moved duties of deputies to the section on Administration.
3-9-1-9 Preservation of Reports and Returns	Combine Section 3-9-1-8 (Duty to keep books and records; preservation of reports and returns) and 3-9-1-9 into a single section. Move rules on audit to records section. Change references to city treasurer to finance director. Address records retention guidelines.
3-9-1-13 Violations of Chapter	Move Violations section to License for Retail Sellers (3-9-2-1).
3-9-2-1 License Required	Move all license requirements (includes violations) to this section. Break individual requirements into subsections. Change city treasurer to finance director. Use calendar days instead of business days.
3-9-5-1 Collection and Refund of Disputed Tax	Combine administrative process for refunds and refund process into one section. Separate collection and refund provisions. Provide subsections on refund process. Change city treasurer to finance director. Provide for tax determination letters.