

ORDINANCE NO. _____

**AN ORDINANCE TO AMEND SECTION 6-118 OF THE CODE OF CANTON,
GEORGIA TO CHANGE THE DISTILLED SPIRITS EXCISE TAX PENALTY
INTEREST RATE AS REQUIRED BY HOUSE BILL 960.**

IT IS HEREBY ORDAINED BY THE GOVERNING AUTHORITY OF THE CITY OF
CANTON as follows:

1. The last sentence of Section 6-118(c) of the Code of Canton, Georgia shall be deleted
with the following inserted in its place:

**After 30 days, interest will accrue at the maximum rate permitted by state law from
the due date of the taxes.**

2. If any portion of this Ordinance be declared invalid or unconstitutional by any court or
competent jurisdiction or if the provisions of any part of this Ordinance as applied to any
particular situation or set of circumstances shall be declared invalid or unconstitutional, such
invalidity shall not be construed to affect the portions of this Ordinance not so held to be invalid.
It is hereby declared to be the intent of the City Council to provide for separable and divisible
parts and does hereby adopt any and all parts hereof as may not be held invalid for any reason.

3. This Ordinance shall become effective on the date the Mayor signs the ordinance
indicating approval, ten days after the adoption of the ordinance if the Mayor has not signed nor
vetoed, or immediately upon an affirmative vote of the City Council after the Mayor's veto,
whichever shall first occur.

Attest:

Gene Hobgood, MAYOR

Date:

Susan C. Stanton
CITY CLERK

Approved as to form:

Approved by Council on:

Robert M. Dyer, City Attorney

ORDINANCE NO. _____

**AN ORDINANCE TO AMEND SECTION 54-53 OF THE CODE OF CANTON,
GEORGIA TO CHANGE THE HOTEL-MOTEL TAX PENALTY INTEREST RATE AS
REQUIRED BY HOUSE BILL 960**

IT IS HEREBY ORDAINED BY THE GOVERNING AUTHORITY OF THE CITY OF
CANTON as follows:

1. Section 54-53(b) of the Code of Canton, Georgia shall be deleted with the following
inserted in its place:

***Report. Failure to submit timely reports will result in the imposition of a ten percent
penalty. After 30 days, interest will accrue at the maximum rate permitted by state law,
from the due date of the taxes.***

2. If any portion of this Ordinance be declared invalid or unconstitutional by any court or
competent jurisdiction or if the provisions of any part of this Ordinance as applied to any
particular situation or set of circumstances shall be declared invalid or unconstitutional, such
invalidity shall not be construed to affect the portions of this Ordinance not so held to be invalid.
It is hereby declared to be the intent of the City Council to provide for separable and divisible
parts and does hereby adopt any and all parts hereof as may not be held invalid for any reason.

3. This Ordinance shall become effective on the date the Mayor signs the ordinance
indicating approval, ten days after the adoption of the ordinance if the Mayor has not signed nor
vetoed, or immediately upon an affirmative vote of the City Council after the Mayor's veto,
whichever shall first occur.

Attest:

Gene Hobgood, MAYOR

Date:

Susan C. Stanton
CITY CLERK

Approved as to form:

Approved by Council on:

Robert M. Dyer, City Attorney

ORDINANCE NO. _____

**AN ORDINANCE TO AMEND SECTION 54-54 OF THE CODE OF CANTON,
GEORGIA TO CHANGE THE HOTEL-MOTEL TAX DEFICIENCY PENALTY
INTEREST RATE AS REQUIRED BY HOUSE BILL 960**

IT IS HEREBY ORDAINED BY THE GOVERNING AUTHORITY OF THE CITY OF
CANTON as follows:

1. Section 54-54(b) of the Code of Canton, Georgia shall be deleted with the following
inserted in its place:

***Interest on deficiency. The amount of the determination shall bear interest at the
maximum rate permitted by state law.***

2. If any portion of this Ordinance be declared invalid or unconstitutional by any court or
competent jurisdiction or if the provisions of any part of this Ordinance as applied to any
particular situation or set of circumstances shall be declared invalid or unconstitutional, such
invalidity shall not be construed to affect the portions of this Ordinance not so held to be invalid.
It is hereby declared to be the intent of the City Council to provide for separable and divisible
parts and does hereby adopt any and all parts hereof as may not be held invalid for any reason.

3. This Ordinance shall become effective on the date the Mayor signs the ordinance
indicating approval, ten days after the adoption of the ordinance if the Mayor has not signed nor
vetoed, or immediately upon an affirmative vote of the City Council after the Mayor's veto,
whichever shall first occur.

Attest:

Gene Hobgood, MAYOR
Date:

Susan C. Stanton
CITY CLERK

Approved as to form:

Approved by Council on:

Robert M. Dyer, City Attorney

ORDINANCE NO. _____

**AN ORDINANCE TO AMEND SECTION 54-55 OF THE CODE OF CANTON,
GEORGIA TO CHANGE THE HOTEL-MOTEL TAX FAILURE TO MAKE RETURN
PENALTY INTEREST RATE AS REQUIRED BY HOUSE BILL 960**

IT IS HEREBY ORDAINED BY THE GOVERNING AUTHORITY OF THE CITY OF
CANTON as follows:

1. Section 54-55(b) of the Code of Canton, Georgia shall be deleted with the following
inserted in its place:

***Interest.* The amount of the determination shall bear interest at the maximum rate
permitted by state law from the 20th day of the month following the monthly period for
which the amount or any portion thereof should have been returned, until the date of
payment.**

2. If any portion of this Ordinance be declared invalid or unconstitutional by any court or
competent jurisdiction or if the provisions of any part of this Ordinance as applied to any
particular situation or set of circumstances shall be declared invalid or unconstitutional, such
invalidity shall not be construed to affect the portions of this Ordinance not so held to be invalid.
It is hereby declared to be the intent of the City Council to provide for separable and divisible
parts and does hereby adopt any and all parts hereof as may not be held invalid for any reason.

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indicating approval, ten days after the adoption of the ordinance if the Mayor has not signed nor
vetoed, or immediately upon an affirmative vote of the City Council after the Mayor's veto,
whichever shall first occur.

Attest:

Gene Hobgood, MAYOR
Date:

Susan C. Stanton
CITY CLERK

Approved as to form:

Approved by Council on:

Robert M. Dyer, City Attorney

ORDINANCE NO. _____

**AN ORDINANCE TO AMEND SECTION 54-152 OF THE CODE OF CANTON,
GEORGIA TO CHANGE THE RENTAL MOTOR VEHICLE TAX PENALTY
INTEREST RATE AS REQUIRED BY HOUSE BILL 960**

IT IS HEREBY ORDAINED BY THE GOVERNING AUTHORITY OF THE CITY OF
CANTON as follows:

1. Section 54-152(b) of the Code of Canton, Georgia shall be deleted with the following
inserted in its place:

**Failure to remit taxes by the due date shall subject the rental motor vehicle concern
to a penalty of five percent of the tax due and in addition to such penalty, interest thereon
the unpaid principal amount due, computed at the maximum rate permitted by state law.**

2. If any portion of this Ordinance be declared invalid or unconstitutional by any court or
competent jurisdiction or if the provisions of any part of this Ordinance as applied to any
particular situation or set of circumstances shall be declared invalid or unconstitutional, such
invalidity shall not be construed to affect the portions of this Ordinance not so held to be invalid.
It is hereby declared to be the intent of the City Council to provide for separable and divisible
parts and does hereby adopt any and all parts hereof as may not be held invalid for any reason.

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indicating approval, ten days after the adoption of the ordinance if the Mayor has not signed nor
vetoed, or immediately upon an affirmative vote of the City Council after the Mayor's veto,
whichever shall first occur.

Attest:

Gene Hobgood, MAYOR

Date:

Susan C. Stanton
CITY CLERK

Approved as to form:

Approved by Council on:

Robert M. Dyer, City Attorney

ORDINANCE NO. _____

**AN ORDINANCE TO AMEND SECTION 54-154 OF THE CODE OF CANTON,
GEORGIA TO CHANGE THE RENTAL MOTOR VEHICLE TAX DEFICIENT
DETERMINATION PENALTY INTEREST RATE
AS REQUIRED BY HOUSE BILL 960**

IT IS HEREBY ORDAINED BY THE GOVERNING AUTHORITY OF THE CITY OF CANTON as follows:

1. Section 54-154(b) of the Code of Canton, Georgia shall be deleted with the following inserted in its place:

The amount of the determination made by the city manager or designee shall bear interest at the maximum rate permitted by state law from the due date of the taxes found due.

2. If any portion of this Ordinance be declared invalid or unconstitutional by any court or competent jurisdiction or if the provisions of any part of this Ordinance as applied to any particular situation or set of circumstances shall be declared invalid or unconstitutional, such invalidity shall not be construed to affect the portions of this Ordinance not so held to be invalid. It is hereby declared to be the intent of the City Council to provide for separable and divisible parts and does hereby adopt any and all parts hereof as may not be held invalid for any reason.

3. This Ordinance shall become effective on the date the Mayor signs the ordinance indicating approval, ten days after the adoption of the ordinance if the Mayor has not signed nor vetoed, or immediately upon an affirmative vote of the City Council after the Mayor's veto, whichever shall first occur.

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Gene Hobgood, MAYOR

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Robert M. Dyer, City Attorney
