

### **5.02.090 Due Date of Regional System Fees**

- (a) Regional system fees accumulate on a monthly basis. A person liable for regional system fees must pay the accumulated fees to Metro by the last day ~~15th day~~ of the month for waste disposed of in the preceding month. For example, regional system fees for the month of April would be due on May 31. If the last day ~~15th day~~ of the month occurs on a holiday or weekend, amounts are due by the end of the first business day that follows.
- (b) Finance Charges. In addition to any penalties imposed for late payment, Metro will assess a finance charge of 1.5 percent on all delinquent regional system fees required to be remitted under this chapter. Metro will assess finance charges on the first day of the month following the month in which regional system fees are due, and on the first day of each month thereafter until paid. For example, if regional system fees are due on the last day of April, then Metro will assess finance charges on the first day of May. Metro will assess finance charges only on unpaid delinquent balances and penalties, and not on previously assessed finance charges.

### **7.01.070 Due Date; Returns and Payments**

- (a) The tax shall be collected from the operator by Metro as provided for in Section 7.01.030. All amounts of such taxes reported by any operator are due and payable to Metro by the ~~last on the 15th~~ day of each month for the preceding month.; For example, excise taxes for the month of April would be due on May 31. ~~and Taxes~~ are delinquent if not received by Metro as specified in subsection (d) of this section by the due date. If the due date falls on a holiday or weekend, amounts are delinquent at the end of the first business day that follows. The initial return under this chapter may be for less than a full month preceding the due date. Thereafter, returns shall be made for the applicable monthly period.
- (b) On or before the ~~15th~~ last day of the month following each month of operation of a Metro facility, a return for the preceding month's tax shall be filed with the Chief Operating Officer. The return shall be filed in such form as the Chief Operating Officer may prescribe by every operator liable for payment of tax.
- (c) Returns shall show the amount of tax due for the related period. The Chief Operating Officer may require returns to show the total receipts upon which tax was collected or otherwise due, gross receipts of the operator for such period and an explanation in detail of any discrepancy between such amounts, and the amount of receipts exempt, if any.
- (d) The person required to file the return shall deliver the return, together with the tax due, to the Metro Administration Services Department of Finance and Management Information. Payment is considered to be delinquent if not received by Metro on or before the due date, by personal

delivery to the Metro Administration Services Department of Finance and Management Information during business hours or, if delivered by mail, by receipt in Metro's mail room.

(e) The Chief Operating Officer, if deemed necessary in order to ensure payment or facilitate collection by Metro of the amount of taxes in any individual case, may require returns and payment of the amount of taxes more frequently than monthly periods.

#### **7.01.080 Penalties and Finance Charges**

(a) Fraud. If the Chief Operating Officer determines that the nonpayment of any remittance due under this chapter is due to fraud or intent to evade the provisions thereof, a penalty of 25 percent of the amount of the tax shall be added thereto in addition to the penalties stated in paragraphs (a) and (b) of this section.

(b) Finance Charges. In addition to any penalties imposed, a finance charge of 1.5 percent shall be assessed on all delinquent taxes required to be remitted by an operator under this chapter. Finance charges shall be assessed on the ~~15th~~first day of the month following the month in which taxes are due, and on the ~~15th~~first day of each month thereafter, until paid. For example, if taxes are due on the last day of April, then Metro will assess finance charges on the first day of May. Finance charges will be assessed only on unpaid delinquent balances and penalties, and not on previously assessed finance charges, and will continue to be assessed on negotiated repayment schedules.

(c) Petition for Waiver. Any operator who fails to remit the tax herein levied within the time herein stated shall pay the penalties and finance charges herein stated, provided, however, the operator may petition the Chief Operating Officer for waiver and refund of the penalties and finance charges or any portion thereof and the Chief Operating Officer may, if a good and sufficient reason is shown, waive and direct a refund of the penalties or finance charges or any portion thereof.