CHAPTER 36 - TAXATION

ARTICLE			TITLE	PAGE	
I	GENERALLY				
-	Section 36-1-1	-	Corporate Rate	36-1	
	Section 36-1-2	-	Police Tax	36-1	
	Section 36-1-3	-	Audit Tax	36-1	
	Section 36-1-4	-	F.I.C.A. Tax	36-1	
	Section 36-1-5	-	General Liability	36-1	
	Section 36-1-6	-	Garbage Tax	36-1	
	Section 36-1-7	-		36-1	
	Section 36-1-8	-	Street and Bridge	36-1	
п	TAXPAYERS' RIGHTS C				
11	Section 36-2-1	-	Title	36-2	
	Section 36-2-2	-	Scope	30-2 36-2	
	Section 36-2-3	_		36-2	
	Section 36-2-4	_	Notices	36-2 36-2	
	Section 36-2-5	_	Late Payment	36-2 36-2	
	Section 36-2-6	_	-	36-3	
	Section 36-2-7	_		36-3	
	Section 36-2-8	_	Audit Procedure	36-4	
	Section 36-2-9	_	Appeal	36-4	
	Section 36-2-10	-	Hearing	36-5	
	Section 36-2-11	-	Interest and Penalties	36-5	
	Section 36-2-12	-	Abatement	36-5	
	Section 36-2-13	-	Installment Contracts	36-5	
	Section 36-2-14	-	Statute of Limitations	36-6	
	Section 36-2-15	-		36-6	
	Section 36-2-16	-		36-6	
	Section 36-2-17	-	Internal Review Procedure	36-6	
	Section 36-2-18	-	Application	36-6	
III	SIMPLIFIED TELECOMMUNICATIONS TAX				
	Section 36-3-1	-	Definitions	36-7	
	Section 36-3-2	-	Simplified Municipal Telecommunications Tax	26.0	
			Imposed	36-9	
	Section 36-3-3	-	Collection of Tax by Retailers	36-10	
	Section 36-3-4	-	Returns to Department	36-10	
	Section 36-3-5	-	Resellers	36-10	
IV	GAS TAX				
	Section 36-4-1	-	Tax Imposed	36-11	
	Section 36-4-2	-	Exceptions	36-11	
	Section 36-4-3	-	Additional Taxes	36-11	
	Section 36-4-4	-	Definitions	36-11	
	Section 36-4-5	-	Reports to Municipality	36-11	
	Section 36-4-6	-	Credit for Over-Payment	36-12	
	Section 36-4-7	-	Penalty	36-12	

V	ELECTRICITY TAX			
	Section 36-5-1	-	Tax Imposed	36-13
	Section 36-5-2	-	Exceptions	36-13
	Section 36-5-3	-	Additional Taxes	36-13
	Section 36-5-4	-	Collection	36-13
	Section 36-5-5	-	Reports to Village	36-14
	Section 36-5-6	-	Credit for Over-Payment	36-14
	Section 36-5-7	-	Penalty	36-14
	Section 36-5-8	-	Unconstitutional	36-14