

AN ORDINANCE TO AMEND ARTICLE 3, SECTION 12-44 AND ARTICLE 5, SECTIONS 12-83 AND 12-87 OF THE CITY OF CLEMSON MUNICIPAL CODE REGARDING LOCAL OPTION ACCOMMODATIONS TAX, HOSPITALITY TAX AND HOSPITALITY FEE REMITTANCE BY DEFINING WHEN A PAYMENT MUST BE POSTMARKED TO BE CONSIDERED FOR ON-TIME PAYMENT

WHEREAS, City code requires all Local Option Accommodations Tax, Hospitality Tax and Hospitality Fee payments to be submitted by the 20th day of the month for the tax and or fees imposed for the previous month; and

WHEREAS, the Clemson City Council desires to reflect the state law that payments submitted by mail must be post-marked no later than the 20th day of the month for the tax and/or fees imposed for the previous month; and

WHEREAS, the Clemson City Council desires to make this amendment to better accommodate the accounting practices of the constituents for which these articles apply;

NOW THEREFORE, be it ordained by the Clemson City Council that ARTICLE 3, SECTION 12-44 AND ARTICLE 5, SECTIONS 12-83 AND 12-87 OF THE CITY OF CLEMSON MUNICIPAL CODE be amended to reflect the state law that payments must be post-marked no later than the 20th day of the month for the tax and/or fees imposed for the previous month. In the event the 20th day of the month occurs on a Saturday or Sunday, the due date for submittal and/or post-mark shall be on the Monday that immediately follows the 20th day of the month.

Ordained in a meeting duly assembled this 10th day of August 2015

CITY OF CLEMSON, SC

James C. Cook III, Mayor

ATTEST

City Clerk
Print Name:_____

First Reading:
Second Reading: