## **CHAPTER 36 - TAXATION**

<u>ARTICLE</u>			<u>TITLE</u>	<u>PAGE</u>		
1	TAXPAYERS' RIGHTS CODE					
	Section 36-1-1	-	Scope	<i>36-1</i>		
	Section 36-1-2	-	<b>Definitions</b>	<i>36-1</i>		
	Section 36-1-3	-	Notices	<i>36-1</i>		
	Section 36-1-4	-	Late Payment	<i>36-1</i>		
	Section 36-1-5	-	Payment	<i>36-2</i>		
	Section 36-1-6	-	Certain Credits and Refunds	<i>36-2</i>		
	Section 36-1-7	-	Audit Procedure	<i>36-2</i>		
	Section 36-1-8	-	Appeal	<i>36-3</i>		
	Section 36-1-9	-	Hearing	<i>36-4</i>		
	Section 36-1-10	-	Interest and Penalties	<i>36-4</i>		
	Section 36-1-11	-	Abatement	<i>36-4</i>		
	Section 36-1-12	-	Installment Contracts	<i>36-4</i>		
	Section 36-1-13	-	Statute of Limitations	<i>36-5</i>		
	Section 36-1-14	-	Voluntary Disclosure	<i>36-5</i>		
	Section 36-1-15	-	Publication of Tax Ordinances	<i>36-5</i>		
	Section 36-1-16	-	Internal Review Procedure	36-5		
//	GENERALLY					
"	Section 36-2-1		Cornerate Bate	36-6		
	Section 36-2-2	-	Corporate Rate Police Tax	36-6		
	Section 36-2-3	-	Audit Tax	36-6		
		-	F.I.C.A. Tax	36-6		
	Section 36-2-4	-				
	Section 36-2-5	-	General Liability	36-6		
	Section 36-2-6	-	Library Tax	36-6		
	Section 36-2-7	-	Workmen's Compensation	36-6		
	Section 36-2-8 Section 36-2-9	-	Public Parks Tax Street and Bridge	36-6 36-6		
<i>   </i>	SIMPLIFIED TELECOMMUNICATIONS TAX					
	Section 36-3-1	-	Definitions	<i>36-7</i>		
	Section 36-3-2	-	Simplified Municipal Telecommunica	tions Tax		
			Imposed	<i>36-9</i>		
	Section 36-3-3	-	Collection of Tax by Retailers	<i>36-10</i>		
	Section 36-3-4	-	Returns to Department	<i>36-10</i>		
	Section 36-3-5	-	Resellers	36-10		
IV	GAS TAX					
	Section 36-4-1	_	Tax Imposed	36-11		
	Section 36-4-2	_	Exceptions	<i>36-11</i>		
	Section 36-4-3	_	Additional Taxes	<i>36-11</i>		
	Section 36-4-4	_	Definitions	<i>36-11</i>		
	Section 36-4-5	-	Reports to Municipality	36-11		
	Section 36-4-6	-	Credit for Over-Payment	36-12		
	Section 36-4-7	-	Penalty	<i>36-12</i>		

<u>ARTICLE</u>			<u>TITLE</u>	<u>PAGE</u>
V	ELECTRIC UTILITY 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