

**CITY OF YACHATS
ORDINANCE NO. 329**

**AN ORDINANCE AMENDING THE YACHATS MUNICIPAL CODE CHAPTER 3.12 –
PREPARED FOOD AND BEVERAGE TAX, SECTION 3.12.040 – OPERATOR’S DUTIES**

WHEREAS, City Council desires to make the Tax Collection Procedure for Prepared Food And Beverages consistent with the procedure for collection of the Occupancy Tax; and

NOW THEREFORE, the City of Yachats ordains Municipal Code Chapter 3.12 – Prepared Food and Beverage Tax, Section 3.12.040 – Operator’s Duties shall be amended in part to read as follows:

Section 1 Amendment

Section 3.12.040 Operator's Duties

Each operator shall collect the tax imposed by this chapter, to the same extent and at the same time as the amount for the food or beverage is collected from every purchaser. The amount of tax need not be separately stated from the amount of the food or beverage. Every operator required to collect the tax imposed in this chapter shall be entitled to retain ~~seven and one half (7.5)~~ five (5) percent of all taxes collected to defray the costs of collections and remittance.

Section 2. – Effective Date

Amendments to Municipal Code Chapter 3.12 shall be effective with all returns due after January 1, 2015.

PASSED AND ADOPTED by the City Council of the City of Yachats on this _____ day of _____.

Ayes: _____ Nays: _____ Abstentions: _____ Absent: _____

APPROVED by the Mayor this ____ day of _____.

Attest:

Ronald L Brean, Mayor

Nancy Batchelder, City Recorder