

EXHIBIT C - CURRENT CODE MAPPING TO REVISED CODE

CURRENT CODE		REVISED CODE		NOTES
Section	Title	Section	Title	
General Provisions				
3.01.010	Short title	3.01.110	Short title	Subtle changes
3.01.020	Definitions	3.01.230	Definitions	See enclosed summary.
3.01.030	Confidential nature of returns	3.01.550	Confidential Nature of Returns (no change)	
3.01.040	Tax cannot be absorbed	3.01.240	Tax Cannot be Absorbed	Same language in 3.01.240(A); expanded section to address exceptions previously addressed elsewhere in the code.
3.01.050	Excess tax - Remittance	3.01.570	Excess Tax; Remittance	Specific language regarding the 3% tax rate has been removed and replaced with a reference to the section of the code where the rate is stated.
3.01.060	License and tax additional	3.01.370 3.01.410(D)	License Additional Imposition of Tax; Rate - Taxes Additional	The new code splits out the language on additional license and additional tax in separate sections.
3.01.065	Duty to keep records	3.01.260 3.01.660	Duty to Keep Records Coordinated Audit	Updated language to address both sales and use tax. Split out the language on coordinated audits to a separate section.
3.01.070	Administration	3.01.130 3.01.140	Sales and Use Tax Regulations General Administration (no change)	Split the current language into two sections. Removed "in conformity with this chapter" in the Sales and Use Tax Regulations section.
3.01.075	Notice of sales and use tax ordinance amendment	3.01.120	Notice of Sales and Use Tax Ordinance Amendment (no change)	
3.01.076	Participation in simplification meetings	3.01.150	Participation in Simplification Meetings	Replaced "Said committee.." with "Such committee..."
3.01.080	Receipts-Disposition	3.01.170	Disposition of Sales and Use Tax Revenue (no change)	
3.01.085	Economic Development Assistance	3.26.050(B)	Economic Development Assistance; Use Tax Rebates	Proposal to move out of the tax code and into the Economic Development chapter; minor changes to language; removed reference to sales tax in (B)(1).
3.01.090	Applicability to banks	3.01.220	Applicability to Banks (no change)	
3.01.100	Statute of limitations	3.01.560	Limitations Period	Expanded section and separated out based on circumstance.
Licensing				
3.01.110(A)(1)	Licensing-Fees-Revocation	3.01.310 3.01.340	License Required; Exceptions License Non-Transferable	Rewritten to more clearly outline the requirements and process of licensing.
3.01.110(A)(2)	Licensing-Fees-Revocation	3.01.320	License Fee	The fee is no longer stated in the Code. Will need to have Council approve a fee schedule. Consider charging use tax applicants.
3.01.110(B)	Licensing-Fees-Revocation	3.01.350	Multiple Locations - Separate Licenses Required	Rephrased
3.01.110(C)	Licensing-Fees-Revocation	3.01.360	Posted in Conspicuous Location (no change)	
3.01.110(D)	Licensing-Fees-Revocation	3.01.330(A) 3.01.330(B)	Denial or Revocation; Review and Appeal (Denial) Denial or Revocation; Review and Appeal (Revocation)	Added language about license denials; expanded language on revocations.
3.01.110(E)	Licensing-Fees-Revocation	3.01.330(C)	Denial or Revocation; Review and Appeal - Review	
3.01.110(F)	Licensing-Fees-Revocation	3.01.310(D)	License Required; Exceptions	Rephrased
Sales Tax				
3.01.120(A)	Property and services taxed	3.01.420(Q)	Tangible Personal Property	Incorporated digital products.

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3.01.120(B)	Property and services taxed - Exchange of property	3.01.230	Definitions "Price" or "Purchase Price"	Removed - Captured in the definition of "Price" or "Purchase Price" (A).
3.01.120(C)	Property and services taxed	3.01.420(R)	Telecommunication Services	Simplified the language and formatting. Carrier Access Services is now summarized as capturing interstate and intrastate. The taxation of Mobile Telecommunications taxation is directly linked to the Mobile Telecommunication Sourcing Act.
3.01.120(D)	Property and services taxed	3.01.420(I)	Gas, Electricity and Other Fuel	Steam has been removed; all other language relatively unchanged, but presented as a list.
3.01.120(E)	Property and services taxed	3.01.420(G)	Food, Beverages and Candy	Slight changes in wording, but same content. Removed portion - language in definition "Purchase" or "Sale".
3.01.120(F)	Property and services taxed	3.01.420(L)	Lodging Services	Slight changes in wording, but same content. Removed portion - language in definition "Purchase" or "Sale".
3.01.120(G)	Property and services taxed	3.01.420(S)	Television and Entertainment Services	Updated for the new defined term; same content.
3.01.120(H)	Property and services taxed	3.01.420(C)	Automotive Vehicles	Change in wording, but same content.
3.01.120(I)	Property and services taxed	3.01.420(J)	Lease, Contract, License or Subscription	Slight changes in wording, but same content.
3.01.120(J)	Property and services taxed	3.01.420(M) 3.01.420(O)	Security System Services Sound System Services	Split into 2 separate sections.
3.01.120(K)	Property and services taxed	3.01.420(K)	Linen Services	Slight changes in wording, but same content.
3.01.120(L)	Property and services taxed	3.01.420(U)	Warranty and Maintenance Contracts and Services	Changes in wording, but same content. Added warranty contract, extended warranty contract, service contract and maintenance contract.
3.01.120(M)	Property and services taxed	3.01.420(N)	Software Services - Modified or Custom	Slight changes in wording, but same content.
3.01.120(N)	Property and services taxed	3.01.420(A)	Admissions	Slight changes in wording, but same content.
3.01.130(A)	Collection of sales tax	3.01.250 3.01.410(A) 3.01.250(B)	Collection, Payment and Remittance of Tax Imposition of Tax; Rate (sales tax; rate) Collection and Remittance of Tax (filing frequencies)	Changes in wording, but same content. Reorganized to have related content together. DOR language removed in code and add as a policy.
3.01.130(B)	Collection of sales tax	3.01.250(B)(2) 3.01.250(B)(3)	Collection and Remittance of Tax (filing frequencies - hardship) - same Collection and Remittance of Tax (other filing frequencies; quarterly)	Slight changes in wording, but same content.
3.01.130(C)	Collection of sales tax	3.01.510 (C)(1)	Recovery of Taxes; Penalty and Interest - Extension	Slight change in wording, clarified process.
3.01.130(D)	Collection of sales tax	3.01.250(E)	Collection and Remittance of Tax (exempt sales) - same	Slight changes in wording, but same content.
3.01.130(E)	Collection of sales tax	3.01.250(F)	Collection and Remittance of Tax (disputed exemptions)	Slight changes in wording, but same content.
3.01.130(F)	Collection of sales tax	3.01.410(C)	Imposition of Tax (Taxes Paid to Other Municipality)	Slight change in wording, clarified process.
3.01.140(A)	Sales tax base-Schedule of sales tax	3.01.420 (F) 3.01.230	Transactions, Services and Tangible Personal Property - Custom Orders Definitions - "Purchase" or "Sale" (B)(9)	Slight changes in wording, but same content. Removed portion - language in definition "Purchase" or "Sale".
3.01.140(B)/(D)	Sales tax base-Schedule of sales tax	3.01.410(A)/(F)	Imposition of Tax (Sales Tax) Imposition of Tax (Specific Uses - Voter-Approved Increase)	Changes in wording, but same content. tax rate updated from 2% - 3%. Charge on sale decreased to \$.16 or less for \$.22 (to reflect 3% calc).
3.01.140(C)	Sales tax base-Schedule of sales tax	3.01.240(A)/(B)	Tax Cannot be Absorbed; Tax Separately Stated; Exception Base	Changes in wording, but same content. Added Admission and vending devices to reflect business practices.

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3.01.150	Retailer - Multiple locations	3.01.250(D)	Collection and Remittance of Tax	Changed from filing single return to separate - necessary for new tax system, reporting & other reasons.
3.01.160	Credit sales	3.01.270	Credit Sales	Same language, updated definition "purchase" or "sale" subdivision from 11 to 9.
3.01.170	Bad debt charge-offs	3.01.280	Bad Debt Charge-Offs	Slight changes in wording, but same content.
3.01.180	Exemptions	3.01.430	Exemptions (combined sales and use tax)	
3.01.190	Reserved	-		
3.01.200	Map of location guide of city boundaries	3.01.210(A)	Map/Location Guide of City Boundaries; Electronic Database - same	
3.01.205	Electronic Database	3.01.210(B)/(C)	Map/Location Guide of City Boundaries; Electronic Database	Change in wording, but same content.
Use Tax				
3.01.210	Property and services taxed	3.01.410(B) 3.01.410(F)	Imposition of Tax; Rate (Use Tax) Imposition of Tax; Rate (Schedules/Systems)	Change in wording, but same content.
3.01.220(A)	Collection of use tax	3.01.410(B) 3.01.250 3.01.250(B) 3.01.250	Imposition of Tax; Rate Collection and Remittance of Tax (filing frequencies) Duty to Keep Records Sign under penalty of perjury	Change in wording, but same content.
3.01.220(B)		3.01.410(F) 3.01.240(A)	Imposition of Tax; Rate (schedules/systems) Tax Cannot be Absorbed; Tax Separately Stated; Exception Base	Simplified language to follow a less complicated process.
3.01.220(C)	Use tax on automotive vehicles	3.01.250 (G) 3.01.420(C)	Collection, Payment and Remittance of Tax - Collection of Tax by DOR Automotive Vehicles	Slight changes in wording, but same content.
3.01.220(D)	Construction materials	3.01.450	Provisions Related to Construction Materials. Automotive Vehicles	Rewritten to more clearly outline the requirements and process of construction contracts and materials.
3.01.230	Exemptions	3.01.430	Exemptions (combined sales and use tax)	
3.01.240	Proration of use tax for certain construction equipment	3.01.440	Provisions Related to Construction Equipment	Rewritten to more clearly outline the requirements and process of construction equipment.
Refunds				
3.01.250	Refunds	3.01.540	Refunds	Rewritten to simplify process. Increased refund timeframe from 60 days to 3 years for disputes to match other refunds.
Enforcement				
3.01.260(A)	Recovery of taxes, penalty and interest	3.01.410(A)(2)	Imposition of Tax; Rate; Sales Tax	Change in wording, but same content.
3.01.260(B)		3.01.510(A)(1)/(B) 3.01.510(B)(1)	Recovery of Taxes; Penalty and Interest - Delinquency- Estimate Recovery of Taxes; Penalty and Interest	Change in wording, but same content. Removed 1st class mail requirement.
3.01.260(C)		3.01.510(E)	Recovery of Taxes; Penalty and Interest - Delinquency-Lien - Notice; Warrant and Seizure	Change in wording but same content. Increased time to issue a lien from 5 days to 30 days to corresponded with collection process.
3.01.260(D)		3.01.510(F)	Recovery of Taxes; Penalty and Interest - Business Seizure - Tax Sale	Change in wording, but same content.
3.01.260(E)		3.01.520(A)(3)	Tax Lien Imposed; Exemptions - Lien - Release - same	

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3.01.260(F)		3.01.510(H)	Recovery of Taxes; Penalty and Interest - Additional Remedies	Change in wording, but same content.
3.01.260(G)		3.01.520(C)	Tax Lien Imposed; Exemptions - Adjudication of Lien - City as Defendant - same	
3.01.260(H)		3.01.510(C)(1)/(2)	Recovery of Taxes; Penalty and Interest - Extension and Waiver (Waivers) - same	
3.01.260(I)		3.01.510(D)	Recovery of Taxes; Penalty and Interest - Insufficient Funds - Fees; Alternate Payment	Change in wording, but same content.
3.01.260(J)		3.01.160	Intercity Claims for Recovery	Change in wording, but same content.
3.01.260(K)		3.01.510(H)(3)	Recovery of Taxes; Penalty and Interest - Additional Remedies - same	
3.01.270(A)(1)	Tax lien-Exemption from lien	3.01.520(A)	Tax Lien Imposed; Exemptions	Slight changes in wording, but same content.
3.01.270(A)(2)		3.01.520(B)(1)	Tax Lien Imposed; Exemptions; Exemption - Certain Leases	Slight changes in wording, but same content.
3.01.270(A)(3)		3.01.520(B)(4)	Tax Lien Imposed; Exemptions; Exemption - Certain Leases - same	
3.01.270(A)(4)		3.01.530(A)	Sale/Purchase of Business	Slight changes in wording, but same content.
3.01.270(A)(5)		3.01.530(B)	Sale/Purchase of Business	Change in wording, but same content.
3.01.270(B)		3.01.510(G)	Recovery of Taxes; Penalty and Interest (Bankruptcy, Receivership, Assignment)	Change in wording, but same content.
3.01.280(A)	Tax deficiency	3.01.510(B)(1)	Recovery of Taxes; Penalty and Interest (Penalties and Interest)	Change in wording, but same content.
3.01.280(B)		3.01.510(B)(2)	Recovery of Taxes; Penalty and Interest (Penalties and Interest)	Change in wording, but same content.
3.01.290	Interest rate on delinquent taxes	3.01.510(B)(1) 3.01.510(C)(1)	Interest on extensions of time for payment	Change in wording, but same content.
3.01.300(A)	Interest rate on underpayment, overpayment, nonpayment or extensions of time for payment of tax	3.01.510(B)(4)	Recovery of Taxes; Penalty and Interest (Penalties and Interest)	Change in wording, but same content.
3.01.300(B)		3.01.510(B)(3)	Recovery of Taxes; Penalty and Interest (Penalties and Interest)	Change in wording, but same content.
3.01.300(C)		3.01.510(B)(4)	Recovery of Taxes; Penalty and Interest (Penalties and Interest)	Slight changes in wording, but same content.
3.01.310	Penalty interest on unpaid use tax	3.01.510(B)(1)	Recovery of Taxes; Penalty and Interest (Penalties and Interest)	Change in wording, but same content.
3.01.320	Other remedies	3.01.580	Other Remedies (no change)	Change in wording, but same content.
Hearings and Appeals				
3.01.330	Hearings by Finance Director	3.01.710	Local Hearings	Expanded on current language and outlined the process more thoroughly. Appeal process (Department of Revenue and District Court) is aligned with the state statute.
3.01.340	Review by District Court	3.01.720	Appeal	
3.01.350	Alternative review by Department of Revenue	3.01.720	Appeal	