

## STATE & LOCAL TAX ALERT

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**September 16, 2013**

### Los Angeles Tax Amnesty Program Enacted

The City of Los Angeles recently announced a tax amnesty program that will apply to various city taxes including:

- Business Tax
- Telephone, Electric & Gas Users Tax
- Commercial Tenant's Occupancy Tax
- Transient Occupancy Tax
- Parking Occupancy Tax

**Tax Amnesty Period** – September 1st, 2013 – December 2nd, 2013

**Benefits of Participation** – Abatement of Penalties which can equal 40% of Principal Due.

**Qualifications** – To qualify for the amnesty program the following requirements must be met during the amnesty period:

- All principal, interest and fees must be paid for all open tax years
- A taxpayer must sign and return the Tax Amnesty Billing issued by the City
- If unregistered, a business must complete a Tax Amnesty Application

**Enforcement Actions Against Nonparticipating Delinquent Taxpayers** – The City has announced that they will vigorously pursue a range of enforcement actions against taxpayers that have tax exposure and who choose not to participate in the amnesty program. Enforcement actions include:

- Additional 10% negligence penalty
- Expanded audit program
- Expanded on-site investigations
- Data matching with governmental agencies to identify unregistered businesses
- Whistleblower program
- Possible legal action
- Publication of tax debt
- Recording of tax lien on business real and personal property

**Green Hasson Janks Recommendation** - We encourage all businesses with outstanding taxes to take advantage of this limited opportunity to save up to forty percent in penalties, clear delinquent taxes and avoid further enforcement action. Please speak with your current tax advisors to determine whether the Los Angeles tax amnesty program is the right course of action for your business. &

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