



LATE-FILING PENALTY

A \$50 penalty is assessed on taxpayers on each report filed after the report due date for the taxes and fees listed below. This penalty is assessed regardless of whether any taxes or fees are due for the late-filed report period. This late-filing penalty is in addition to any other penalties assessed for the reporting period.

Taxes or fees affected by this provision are:

- 9-1-1 prepaid wireless emergency service fee
- fireworks tax*
- franchise tax
- hotel occupancy tax
- maquiladora export tax
- mixed beverage gross receipts tax
- mixed beverage sales tax
- motor fuels tax
- motor vehicle gross rental receipts tax
- motor vehicle seller financed sales tax
- sales and use tax (including direct pay)
- off-road, heavy-duty diesel equipment surcharge

*The fireworks tax was repealed effective Sept. 1, 2015.