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SWINOMISH TAX PROCEDURE RULING

2015- 003

EXTENDING DEADLINE FOR PAYMENT OF INTEREST ON LATE PAYMENTS

Pursuant to STC 17-11-140(B) the Swinomish Chief Financial Officer hereby issues the following tax procedure ruling:

Several taxpayers made late payments on the 2015 Trust Use and Occupancy Tax, but failed to include the appropriate interest payment. Those taxpayers need to be afforded sufficient time to remit the corrected payment amount to the Swinomish Tax Authority. For this reason, taxpayers remitting a late 2015 tax payment but failing to include the correct interest payment of 1% per month (on the amount of taxes due for the full 2015 tax year) have 30 days from the date of the Tax Authority's notice to them to remit payment without incurring additional interest or penalties.

Chief Financial Officer

Date: 5-27-15