

Penalties and Interest

Any reports not submitted or postmarked by the 25th of every month will be assessed a Penalty and Interest charge.

The 1% discount is not redeemable on late reports or payments.

The following penalties will be assessed on the Gross Tax due:

1 to 5 days late, 3 percent;
6 to 10 days late, 6 percent;
over 10 days late, 10 percent.

In addition, interest on the tax shall be collected at the rate of 1 percent per month, or fraction of a month, from the date the tax became due until paid.

The NLCC will assess any penalty and interest you may accrue. You will receive an email that contains the assessment.