



**WMC 3.10.010 – Levy of tax.** *There is levied upon and there shall be paid a passenger transportation business tax by each passenger transportation business that qualifies and elects to be subject to the tax levied under this chapter. The tax levied under this chapter shall be applicable to each electing, accepted passenger transportation business for so long as the election is effective.*

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## **FREQUENTLY ASKED QUESTIONS ON THE PTBT CODE**

### **Who must register to collect Passenger Transportation Business Tax or Sales Tax?**

*All sellers are **REQUIRED** to register for sales tax collection or PTBT collection. A seller may be structured as a sole-proprietor, partnership, or for profit or non-profit corporation.*

### **Who is responsible for paying the tax?**

*The **PTBT** is a consumer tax; therefore the buyer is responsible for paying the tax. The seller (registered business) is **LIABLE** for collection and remittance to the City of Whittier, all taxes collected **AND** those taxes that should have been collected.*

### **What are the filing periods for PTBT returns?**

*All sellers shall file PTBT tax returns on a **quarterly** basis.*

### **Does the PTBT apply to return trips also?**

***YES.** Each **marine** passenger shall be charged \$3.00 out and \$3.00 in for a total of \$6.00 for a round trip.*

### **Do I have to submit a PTBT reporting form to the City of Whittier even if I do not have any charters or paying clients for the month?**

***YES.** If you choose this method of tax reporting a PTBT Reporting form **MUST** be filed with the City of Whittier for **all 4 quarters**; January – December. If a report is not filed the business owner will be charged a \$100.00 penalty for each month missed.*

### **Do I have to pay sales tax and PTBT?**

***NO.** You can either file sales tax at the rate of 5% of total non exempt sales, **OR** you can file PTBT at the rate of \$3.00 per **marine** passenger transported one way or \$6.00 round trip.*

### **Can a return be amended once filed?**

***YES.** A return can be amended under certain circumstances outlined by the City of Whittier within one year of the original due date on the return. A refund on the sale can also be obtained. Amending a return beyond one year after the original due date may be allowed if the seller agrees to a desk audit by the City of Whittier.*

### **Do I have to pay PTBT on ground transportation?**

*Ground Transportation should be reported, however the tax amount has been reduced to zero.*