

collecting agency is unable to collect said tax from the purchaser, said agency shall report to the controller the name and address of such purchaser, the nature of the services rendered, the amount paid therefor (if any), and the date upon which paid. Upon receipt of said information, the controller shall take such steps as may be necessary to effect collection of said tax.

(f) Any taxpayer failing to file any return and/or pay the tax imposed by this section within the time limited therefor, shall be assessed by the controller the amount of tax due, plus interest at the rate of one-half of one per centum (1/2 of 1%) per month and a penalty of ten per centum (10%) of the tax due.

(g) The controller is hereby authorized to adopt such rules and regulations as may be necessary to insure the collection of the tax imposed by this section. In cases involving disputes, the controller shall be the final administrative authority.

(h) Any person who wilfully fails to collect the tax imposed by this section, who wilfully fails to pay over to the controller the tax imposed thereby, who wilfully fails to file a return required in connection with said tax, who wilfully makes any false statement or misleading omission in any such return or who wilfully fails to keep complete and proper records as required by law shall be guilty of a misdemeanor and, upon conviction thereof, shall be fined not more than one thousand dollars (\$1,000.00) or be imprisoned for not more than six (6) months, or both, in the discretion of the court, for each and every such offense.

SECTION 2. AND BE IT FURTHER ENACTED, That if any provision of this Ordinance or the application thereof to any person or circumstance is held invalid for any reason, such invalidity shall not affect the other provisions or any other application of this Ordinance which can be given effect without the invalid provisions or application, and to this end, all the provisions of