

AUDITING

Audit 200 – Explanation of the audit functions and the benefits to municipalities

Audit 300 – Basic and Advanced Auditing techniques and the State laws that govern auditing including procedures for protested audits assessments

COMMERCE

Commerce 100 - Historical recap of what interstate commerce is; when the legislation began that governs interstate commerce and how it affects municipalities in tax and license situations.

Commerce 200 - Advanced discussion of the commerce clause in interstate commerce and what different requirements are placed on municipalities because of interstate commerce.

Commerce 300 - Explaining interstate commerce as opposed to intrastate commerce and the different requirements of municipalities because of interstate commerce.

Commerce 400 - Reviewing the issues of mail order sales, catalog sales, and internet sales as they affect how municipalities collect sales taxes and business licenses now and in the future.

Enforcement

Enforce 100 -Basic minimum enforcement procedures you should know and use to assist in the enforcement of municipal revenue ordinances.

Enforce 200 -Issuing citations, municipal offense tickets, summons, warrants, etc. (Criminal Prosecution through the court system)

Enforce 300 - Processes for enforcing license and tax ordinances through the use of the court system

Enforce 400 - How assessments and assessment letters are handled for the purpose of gaining full compliance by businesses for taxes, licenses, or audits.

Law

Law 100 -Basic outline of where authority for municipalities resides in state law and through the passage of municipal ordinances, to fully inform revenue personnel in where authority comes from

Law 200 - Discuss legal resources- Explanation of legislative process, municipal ordinances and court rulings are cataloged so the revenue official is trained in researching this information. Outline of the attorney general's office and duties plus how attorney general opinions are developed and what affect they have on revenue collections of taxes and licenses.

Law 300 - Detailed examples developed for students to research and find particular cases to strengthen their research abilities. Entails a review of topics in sophomore session II with expanded examples and case studies using online legal research, free and paid resources.

Law 400 - Comprehensive Review.

LICENSE

License 100 - Basic business license outline with emphasis on what licenses are; where the ability to license businesses originated; how rates may be set.

License 200 - Licensing businesses that are governed in part by State Boards and how those State Boards affect what a municipality does when licensing them within their specific community. (With an emphasis on more common situations within municipalities)

License 300 - License enforcement and use of the court system.

License 400 - Handling business license revocations and what is involved for the municipal official

Profiles

Profiles 100 - The role ethics plays in revenue administration

Profiles 200 - The importance of the revenue officer developing intradepartmental relations for the purpose of having complete compliance from businesses within their cities.

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Profiles 300 - *Basic customer service techniques for officials dealing in tax and license administration.*

Profiles 400 - Adapting to change (Meyers-Briggs Personality assessment)

Revenue Administration

RevAdmin 100 - Ordinance development, including working with both contracted and in-house attorneys and the Revenue Officer's responsibility to work with upper administration and the City Council

RevAdmin 200 - Municipal and County co-operation and the importance of building relationships with other local governmental entities to combine efforts to address common issues

RevAdmin 300 - Identifying solutions to tax and license compliance issues while still adhering to city, state and federal laws

RevAdmin 400 - Managing stress, anxiety, and related issues which develop as part of Revenue Administrators responsibilities for collection and compliance

TAXES

Taxes 100 - History of tax collections and explanation of basic taxes collected by municipalities.

Taxes 200 - Alternative revenue sources available to municipalities

Taxes 300 - Understanding reciprocity in terms of collection of taxes

Taxes 400 - Future taxes issues that will affect current revenue administration procedures such as new technology