

Council Information:

Introduced by: Council Member's Pippel and Wood  
 Introduced: December 28, 2006  
 Public Hearing: January 9, 2007  
 Action: Adopted  
 Vote: 6-1

Yes:	No:
Pippel	Hanson
Erbey	
Vanover	
Wood	
Best	
Combs	

CITY OF PALMER, ALASKA

ORDINANCE NO. 06-028

AN ORDINANCE AMENDING PALMER MUNICIPAL CODE SECTION 3.16.030, "TAX LEVIED – RATE," AND SECTION 3.16.050, "EXCEPTIONS;" AND REPEALING SECTION 3.16.110 "TAX RATE"; SPECIFICALLY TO INCREASE THE MAXIMUM AMOUNT SUBJECT TO TAX FROM \$500 TO \$1,000

THE CITY OF PALMER, ALASKA ORDAINS:

Section 1. Classification. This ordinance shall be permanent in nature and shall be incorporated into the Palmer Municipal Code.

Section 2. Severability. If any provision of this ordinance or any application thereof to any person or circumstance is held invalid, the remainder of this ordinance and the application to other persons or circumstances shall not be affected thereby.

Section 3. Subsection 3.16.030 B is hereby amended to read as follows (new language is underlined and deleted language is stricken out):

B. Maximum Tax. A three percent sales tax shall be applied only to the first \$500.00 ~~1,000.00~~ of each separate sale of an item or items, rent or service transaction. The payment of rent, whether for real or personal property, in excess of ~~\$500.00~~ 1,000.00 and for more than one month shall be treated as several separate transactions covering the rental for one month each. A transaction involving payment for services or personal property to be rendered or delivered over a period of more than one month for a consideration in excess of ~~\$500.00~~ 1,000.00 shall be treated as several separate transactions occurring one each month over the period of time that the service or property is rendered or delivered.

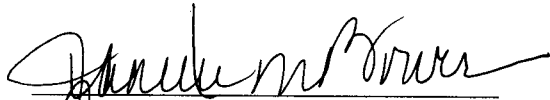
Section 4. Subsections 3.16.050 K and S are hereby amended to read as follows (new language is underlined and deleted language is stricken out):


- K. Real estate agent's gross receipts received on behalf of the owner and derived from sale of real property, but excepting the real estate agent's fee earned as commission for sale of such property which fee or commission shall be taxable up to the maximum taxable amount set out in section 3.16.030 (B); ~~first \$500.00 of the commission;~~
- S. The maximum tax on contracts for the original construction of private buildings or private residences shall be based ~~only~~ on the ~~first \$500.00 of the contract price;~~ maximum taxable amount set out in section 3.16.030 (B);

Section 5. Subsection 3.16.110 is hereby repealed.

Section 6. Effective Date. Ordinance No. 06-028 shall take effect on March 1, 2007.

Passed and approved this ninth day of January, 2007.

  
Janette M. Bower, CMC, City Clerk

  
John C. Combs, Mayor