

CITY OF PALMER, ALASKA  
ORDINANCE NO. 105

AN ORDINANCE REPEALING ORDINANCES NUMBERED 14 AND 41,  
AND ESTABLISHING A BUSINESS LICENSE TAX

THE CITY OF PALMER ORDAINS:

Section 1. Ordinances numbered 14 and 41 are hereby repealed.

Section 2. (a) For the privilege of engaging in business in the City of Palmer, a person shall first apply upon forms prescribed by the City Clerk, and obtain a license to do so, and pay the license fee provided in Section 3 of this ordinance. A license issued to a firm for a particular line of business covers all its operations in the City of Palmer in the line of business regardless of the number of its establishments.

(b) Application for renewal of a license and payment of the initial fee shall be made before February 1 of each year.

(c) No license may be issued for a period extending beyond the end of the calendar year for which it is issued.

(d) A person engaging in a business subject to licensing provisions of a regulatory nature must, in addition to filing the regular application required by this ordinance, comply with any other or additional regulatory provisions before being entitled to a license under this ordinance.

Section 3. The license fee for each business shall be Fifteen Dollars (\$15.00).

Section 4. (a) As soon as practicable after payment of the license fee, the City Clerk shall examine the application and determine the correct amount of the tax, and, if an error is found, shall notify the taxpayer of the error and examine the taxpayer's records in accordance with the procedures authorized in Alaska Statutes 43.05.040, and take other proper steps to determine the amount due.

(b) If an agreement cannot be reached with the taxpayer as to the amount of the license tax, the Clerk may set a time and place of hearing on the question, upon at least thirty (30) days' notice of the hearing by mail to the taxpayer. Such hearing shall be before the City Council, and at the hearing a person may be required to appear and testify and produce records and other papers in accordance with the procedures provided in Alaska Statutes 43.05.040.

(c) If the City Council determines that a fee in excess of the amount due was paid, the City Clerk shall allow a refund or permit a credit at the option of the taxpayer.

(d) If the person is aggrieved by the decision of the City Council, he may appeal to the Superior Court in the Judicial district where he conducts his business.

Section 5. (a) If a person fails to file a business license application or pay the tax as prescribed by this ordinance, unless it is shown to the satisfaction of the City Council that the failure is due to reasonable cause and not a willful neglect, five percent (5%) is added to the tax for each additional thirty (30) days, or fraction of thirty days, during which the failure continues, but not exceeding twenty-five percent (25%) in the aggregate. The amount added to the tax shall be collected at the same time and in the same manner as a part of the tax. If the tax is paid before the discovery of the neglect, the amount added shall be collected in the same manner as the tax. In case of delinquency the legal rate of interest shall be assessed. If payment is made by check, bill of exchange, or note, which is later returned by the drawee as uncollectible because of insufficient funds or is dishonored by the drawee for any reason, the dishonor is prima facie evidence of nonpayment of the license fee.

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ORDINANCE NO. 105 (Continued)

(b) If a person fails to apply for a license at the required time or makes, willful or otherwise, an erroneous or fraudulent return, the City Clerk shall assess the tax from any information he can obtain. This assessment is prima facie and sufficient for all legal purposes under this ordinance.

Section 6. The City Clerk may adopt regulations necessary to determine and collect the fees imposed and to enforce this ordinance.

Section 7. (a) It is unlawful for a person to (1) willfully evade a tax under this ordinance; (2) fail to make an application for license or fail to keep or produce any records required hereunder; (3) make false or fraudulent return or false statement with intent to defraud the city or evade payment of the tax; or (4) aid or abet another in an attempt to evade payment of the tax.

(b) It is unlawful for an executive officer or agent of a corporation or agent of a person to make or permit to be made for his principal a false return or false statement in answer to an inquiry from the City Clerk with intent to evade the payment of the tax under this ordinance.

(c) A person who violates this section is guilty of a misdemeanor and upon conviction is punishable by a fine of not more than Three Hundred Dollars (\$300.00), or by imprisonment for not more than thirty (30) days, or by both such fine and imprisonment.

(d) In a prosecution under this ordinance, no person otherwise competent as a witness is privileged from testifying on the grounds that his testimony may incriminate him. However, no indictment or prosecution shall afterwards be brought against the witness on account of an offense or transaction concerning which he testifies as a witness. In a prosecution under this ordinance, the City Attorney may, with the consent of the City Council, compromise the case by accepting from the defendant a sum not less than the tax, interest on the tax, and costs.

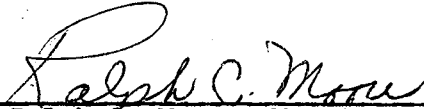
Section 8. In this ordinance, unless the context otherwise requires, and insofar as applicable, the definitions as set forth in Alaska Statutes Section 43.70.110, together with the procedures, powers, rules and regulations set out or adopted by virtue of Alaska Statutes Section 43.05.040 and 43.70.020 as now in effect or hereafter amended or adopted, unless or until the City Clerk adopts specific regulations in place of them conformable with this ordinance, are hereby incorporated by reference and have effect as though fully set out in this ordinance.

Section 9. This ordinance shall be effective thirty days after its passage, approval and publication. Publication of this ordinance shall be by posting a copy hereof on the City Hall bulletin board for a period of ten days following its passage and approval. The City Clerk shall further publish a notice of the place of posting and a brief statement of the purpose of the ordinance in a local newspaper of the City within a reasonable time.

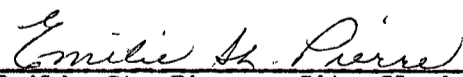
First Reading: February 12, 1963

Second Reading: February 26, 1963

Passed and approved by the City Council for the City of Palmer, Alaska, this 12th day of March 1963.

  
Ralph C. Moore, Mayor

ATTEST:

  
Emilie St. Pierre, City Clerk