

## CITY OF PALMER, ALASKA

ORDINANCE NO. 452

AN ORDINANCE AMENDING PALMER MUNICIPAL CODE SECTION 3.16.260 (REMEDIES) OF CHAPTER 3.16 (SALES TAX).

THE CITY OF PALMER, ALASKA, ORDAINS:

Section 1. Classification. This ordinance shall be of a permanent nature and shall become a part of the City of Palmer Code of Ordinances.

Section 2. Severability. If any provisions 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. PMC 3.16.260 is amended to read as follows:

3.16.260 Violation--Remedies. A. If a seller who owes sales taxes to the City fails to pay them timely, whether intentionally or not, the seller shall pay the City all costs of collection, to include without limitation, actual reasonable attorney's fees, costs and audit fees incurred for collection, whether or not court action is commenced. This amount of fees and costs is in addition to the civil penalty set out in subsection 260 C.

B. Each of the following acts or omissions, when intentional, constitutes an ordinance violation and subjects the violator to a civil penalty. Such an act or omission is intentional when it continues after notice from the City to the seller or seller's agent that such act or omission is an ordinance violation. Each act or omission set forth in this section constitutes a separate violation, and each day that a violation of this chapter continues constitutes a separate violation:

1. Failure to obtain a current business license by a seller;
2. Making sales either without a current, valid business license or while the seller's business license is suspended;
3. Failure to file a tax return or failure to remit taxes when due;
4. Falsification or misrepresentation of any record or fact provided to the City under this chapter or required to be kept by this chapter, if used to mislead the City tax authorities;
5. Failure to correct a falsification or misrepresentation of any record or fact provided to the City concerning sales tax;
6. Failure of a seller to allow the inspection at reasonable times of records required to be kept by this chapter; and
7. Failure of a seller to keep and preserve records required to be kept under this chapter.

C. For continuing violations, the civil penalty for each violation of this chapter shall be twenty-five dollars per day for each violation continuing in the first ten days and of one hundred dollars per day for each violation continuing thereafter; provided however, the sum of these civil penalties shall not exceed the lesser of the following:

1. \$5,250 (60-day limit) per violation; or
2. other debts owed the City by seller or related party liable therefore plus the amount by which twenty percent (20%) of the tax exceeds actual reasonable attorney's fees, costs and audit fees.

D. The City may request the court to enjoin a seller from violating any provision of this Chapter 3.16. On application for injunctive relief and a finding of a violation or threatened violation, the superior court shall grant the injunction.


E. All remedies hereunder are cumulative and are in addition to those existing at law or equity.

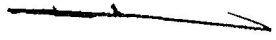
Section 4. Publication and Effective Date. This ordinance shall become effective immediately upon its adoption. Publication shall be by posting a copy hereof on the City Hall bulletin board for a period of ten (10) days following its adoption, and further it shall be published by being printed and included in the Palmer Municipal Code at its next regular supplementation and printing. A notice of public hearing shall be given by such posting at least five (5) days before final passage.

First Reading: October 13, 1992

Public Hearing &  
Second Reading: October 27, 1992

Adopted by the City Council of the City of Palmer, Alaska, this 27th day of October, 1992.

  
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GEORGE W. CARTE', Mayor

  
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DAVID L. SOULAK  
City clerk