

CITY OF PALMER, ALASKA

ORDINANCE NO. 595

AN ORDINANCE AMENDING SUBSECTION 3.16.050U (EXCEPTIONS--FOOD STAMP PROGRAM), SUBSECTION 3.16.080A (ADMINISTRATION COSTS), AND 3.16.200A (LIEN), OF CHAPTER 3.16 (SALES TAX), OF THE PALMER MUNICIPAL CODE.

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 Subsection 3.16.050U is amended to read as follows:

U. Food coupons, food stamps and other allotments [certificates] issued under 7 U.S.C. 2011--2036(Food Stamp Program) [7 U.S.C. 2011-2025 (Food Stamp Act)] or food instruments, food vouchers or other type of certificate issued under 42 U.S.C. 1786 (Special Supplemental Food Program for Women, Infants and Children). For purposes of this subsection, the value of a food stamp allotment paid in form of a wage subsidy as authorized under A.S. 47.25.975(b) is not considered to be an allotment issued under 7 U.S.C. 2011--2036 (Food Stamp Program):

Section 4. PMC Subsection 3.16.080A is amended to read as follows:

A. Every seller, on or before the tenth day of each month, shall make out a return for the preceding month, upon forms to be provided by the city, setting forth the amount of all sales, rentals and services, all nontaxable sales, rentals and services, and all taxable sales, rentals and services for the preceding month, the amount of tax thereon, and such other information as the city may require, and sign and transmit the same to the city. The tax levied, whether or not collected from the buyer, shall be paid by the seller to the city at the time of transmitting the return, and, if not so paid, such tax shall forthwith become delinquent. In

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the event the tax is not paid before delinquency, as provided in this chapter, [an administrative charge] **administration costs shall be added to the tax. Administration costs shall be the greater** of five percent of such tax [shall be added to the tax] for the first month or fraction thereof of delinquency, and an additional five percent for each additional month or fraction thereof of delinquency, until a total penalty of fifteen percent has been accrued, **or actual costs of administration, to include without limitation extra personnel costs related to the delinquency, actual reasonable attorney's fees, NSF charges, process server fees, etc.** Such **administration costs** [administrative charge] shall be assessed and collected in the same manner as the tax is assessed and collected. In addition to the aforesaid **administration costs** [administrative charge], interest at the rate of eight percent per year on the delinquent tax from the date of delinquency until paid shall accrue and be collected in the same manner the delinquent tax is collected.

Section 5. PMC Subsection 3.16.200A is amended to read as follows:

A. The tax, interest, penalties and **administration** [administrative] costs imposed under this chapter shall constitute a lien in favor of the city upon the assets, including all real and personal property, of every person making taxable sales within the city. The lien arises upon delinquency and continues until the liability for the amount is satisfied or the property of the delinquent person is sold at foreclosure sales. When recorded, the sales tax lien has priority over all other liens except (1) liens for property taxes and special assessments; (2) liens that were perfected before the recording of the sales tax lien for amounts actually advanced before the recording of the sales tax lien; (3) mechanics' and materialmen's liens for which claims of lien under AS 34.35.070 or notices of right to lien under AS 34.35.064 have been recorded before the recording of the sales tax lien.

Section 6. Publication and Effective Date. This ordinance shall become effective immediately upon its adoption. Publication shall be by making copies available to the public, and further it shall be published by being printed and included in the Palmer Municipal Code at its next regular supplementation and printing. Publication may also be made by posting a copy hereof on the City Hall bulletin board for a period of ten (10) days following its

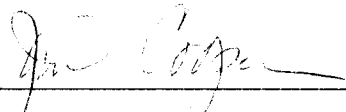
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adoption. A notice of public hearing shall be given by such posting at least five (5) days before final passage.

First Reading: September 24, 2002

Public Hearing &
Second Reading: October 8, 2002

Adopted by the City Council of the City of Palmer, Alaska, this 8th day of October, 2002.



JIM COOPER, MAYOR



THOMAS HEALY, CITY CLERK