

Introduced by: City Manager Healy
 Date: August 10, 2004
 Public Hearing: August 24, 2004
 Action: Adopted
 Vote: Unanimous

CITY OF PALMER, ALASKA

ORDINANCE NO. 634

AN ORDINANCE AMENDING PALMER MUNICIPAL CODE SECTION 3.16.080, (TAX RETURNS-~~CONTENTS-ADMINISTRATIVE~~ ADMINISTRATION CHARGE COST AND INTEREST FOR DELINQUENCY)

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 3.18.080 is amended to read as follows (new language is underlined and deleted language is stricken out):

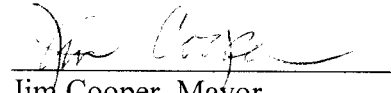
3.16.080 Tax returns--~~Contents--Administrative charge~~ Administration Cost and Interest for delinquency.

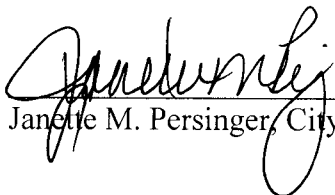
- A. 1. Except as provided in subsection A2 below, every seller, on or before the tenth day-last business day of each month, shall make out a return for the preceding month, upon forms to be provided by the city, setting forth the amount of all sales, rentals and services, all nontaxable sales, rentals 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. A sales tax return, and the related remittance of sales tax, is due, and must be received, not merely postmarked, by the city not later than 5:00 p.m. on the last business day of the month immediately following the month for which the return was prepared. The failure of the United States Postal Service or any private delivery service to make timely delivery of a sales tax return or the related remittance of sales tax shall not excuse an untimely filing or remittance.
2. For all sales made during and at the Alaska State Fair under a special city business license for sales at the Alaska State Fair only, the tax return shall be due on or before the tenth day of October in the year of the sales. Other than for the different date, the duties are the same as state in A1 above.

- B. 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~~ the tax shall ~~forthwith~~ immediately become delinquent.
- C. In the event the tax is not paid before delinquency, as provided in this chapter, administration costs shall be added to the tax. Administration costs shall include NSF charges, process server fees, actual reasonable attorney' s fees, and \$150 for any sales tax lien recorded after notice and opportunity for a sales tax hearing, and any other reasonable out-of-pocket cost to the city related to the tax delinquency.
- D. In addition to the items described in subsection C above, administration costs shall be the greater of:
- (1) five percent of ~~such~~ 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 administration cost of fifteen percent has been accrued, or
 - (2) actual costs of administration, to include without limitation extra personnel costs related to the delinquency. ~~Such~~ The administration costs shall be assessed and collected in the same manner as the tax is assessed and collected.
- E. In addition to the aforesaid administration costs, 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.
- B-F. All tax returns shall show such further information as the city may require to enable it to compute correctly and collect the tax levied in this chapter. In addition to the information required on returns, the city may request, and the seller must furnish, any information deemed necessary for a correct computation of the tax. The seller shall compute and remit to the city the required tax due for the preceding month, and the remittance of the tax must accompany the returns herein required. If not paid when due, the tax shall be delinquent from such date, and collection shall be enforced under the terms of this chapter, as set forth in this chapter.

Section 4. Effective Date. This ordinance shall become effective on September 1, 2004.

Adopted by the City Council of the City of Palmer, Alaska, this 24th day of August, 2004.


Jim Cooper, Mayor


Janette M. Persinger, City Clerk