



CITY OF WASILLA

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COUNCIL MEMORANDUM NO. 92-84

From: Mayor Stein
Date: August 6, 1992
Subject: Ordinance No. 92-29 - Sales Tax Regulations

This draft represents the attorney's and administration's understanding of the policy guidance given by Council on July 27. This ordinance includes new language on taxable sales within the City as defined by the recent Quill supreme court case. The ordinance is based on the City of Palmer format in order to maintain consistency for valley businesses and customers.

We expect to offer amendments before adoption. Our Finance Department has concerns over some of the reporting, collection and enforcement policies. Policy issues have been identified with the Mat-Su Borough as they update their proposed ordinance including intergovernmental uniformity, distraint and sale provisions, uniformity of exemptions and the \$1,500 gross receipts floor. We expect to have any amendments ready for the public hearing draft on August 24.

Council is respectfully requested to introduce Ordinance 92-29 and to set it for public hearing for August 24, 1992.

John C. Stein, Mayor

JCS/sbh