



CITY OF WASILLA

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COUNCIL MEMORANDUM NO. 92-91

From: Mayor Stein
Date: August 19, 1992
Subject: Ordinance No. 92-29 Substitute - Sales Tax

Because of many typographical and editorial changes the administration offers a substitute sales tax ordinance for public hearing and Council consideration. The policies in the original 1992 draft remain intact.

The editorial changes to the original August 10, 1992 draft are listed as follows:

Page 2	6.50.010	Statutory authority language expanded
	6.50.020 E	"Persons" redefined
Page 5	6.50.040 F	Residential rent exemption noted
Page 7	6.50.050 L	\$1,500 floor for small business eliminated, remaining exemptions renumbered
Page 8	6.50.060	"Exemption certificate" replaces "receipt"
Page 9	6.50.070	10th and 15th changed to 20th
Page 11	6.50.100	"Accrual" language added
	6.50.110	Changed to read "seller shall collect...."
Page 12	6.50.140	Reworded and refers to WMC 9.04 business licenses
	6.50.150	Moved to WMC 9.04 Business Licenses, remaining sections renumbered
Page 13	6.50.170	(Now 160) C 21-Day limit on filing extension eliminated, prohibition of retroactive extensions eliminated
Page 15	6.50.240	(Now 230) Added "property tax cap" and "use of sales tax for police" from ballot proposition to codify conditions

Attorney Dick Deuser is prepared to review these changes with Council.

Administration respectfully requests that Ordinance No. 92-29 Substitute be accepted for public hearing and consideration for adoption.



John C. Stein, Mayor