



	Approved	Denied
Date Action Taken: 4/23/07		✓
Other:		
Verified by: <i>Susan Colligan, Dep. Clerk</i>		

WASILLA CITY COUNCIL ACTION MEMORANDUM

AM No. 07-18

TITLE: REQUEST FOR SALES TAX PENALTY WAIVER FOR CARQUEST AUTO PARTS OF WASILLA

Agenda of: April 23, 2007
 Originator: Susan Colligan, Director of Finance

Date: April 6, 2007

Route to:	Department	Signature/Date
	Police Chief Youth Court, Dispatch, Code Compliance	
	Culture and Recreation Services Manager Library, Museum, Sports Complex	
	Public Works & Recreation Facility Maintenance Director	
X	Finance, Risk Management & MIS Director Purchasing	<i>Susan Colligan</i>
X	Deputy Administrator Planning, Economic Development, Human Resources	<i>J. Paul 4-10-07</i>
X	City Clerk	<i>ASM:ks</i>

REVIEWED BY MAYOR DIANNE M. KELLER: *Dianne M. Keller*

FISCAL IMPACT: yes \$79.75 or no Funds Available yes no

Account name/number: 001.0000.313.20.00 Sales Tax Penalty Revenue (\$79.75)

Attachments: Penalty Waiver Request Form from Carquest Auto Parts of Wasilla Ordinance Serial No. 05-20

SUMMARY STATEMENT: The city received the attached "Request To Waive Sales Tax Penalty" form from Carquest Auto Parts of Wasilla requesting a waiver of penalty for the month of January 2007 in the amount of \$79.75. Per our attorney, the council may approve the penalty waiver under WMC 5.16.150.B.2 (see Ordinance Serial No. 05-20, attached.)

The following is a statement of facts submitted by Susan Colligan, Director of Finance:

- January 2007 sales tax report and payment was due on February 28, 2007.

- January 2007 sales tax report and payment was received on March 5, 2007.
- A balance due letter was sent on March 5, 2007.
- We received a “Request to Waive Sales Tax Penalty” form requesting a waiver of the penalty amount of \$79.75 on April 3, 2007.
- We received Carquest’s payment for the balance due of \$114.92 on April 3, 2007.
- This is the first time Carquest has requested a penalty waiver.

The council may waive or reduce the penalty under WMC 5.16.150.B.2. (Attached.)

ACTION: This matter falls within the discretion of the council. In accordance with WMC 5.16.150.B.2, the penalty may be waived or reduced by the council.

If the council wishes to **grant** the waiver, please make the motion as outlined in **Option 1**, listed below.

If the council chooses to **deny** the waiver, please make the motion as outlined in **Option 2**, listed below.

Option 1: If the council chooses to **grant the waiver**, the following motion would need to be made from the floor.

*MOTION: To approve AM No. 07-18 **by granting** the sales tax waiver in the amount of \$79.75 to Carquest Auto Parts of Wasilla for the period ending January 2007.*

OR

Option 2: If the council chooses to **deny the waiver**, the following motion would need to be made from the floor.

*MOTION: To approve AM 07-18 **by denying** the sales tax waiver in the amount of \$79.75 to Carquest Auto Parts of Wasilla for the period ending January 2007.*



City of Wasilla
(907) 373-9088 (907) 373-9085 fax
Request to Waive Sales Tax Penalty
(WMC 5.16.150 B 1, 2)

Today's Date: 3/27/07

Business Name: carGuest Auto Parts of Wasilla

I am aware that by exercising this option the amount of the sales tax penalty waiver becomes public knowledge.

I am aware that my sales tax account must be current before this request of waiver will be approved.

I am requesting that the sales tax penalty for the month and year of Jan 2007 be waived.

The total penalty and interest that I owe for this month is \$ 114.92 and must be paid in full.

The amount of the penalty to be waived is \$ 79.75.

Please check one of the following that applies:

I am paying the sales tax penalty, interest and balance due **within 5 days** of the due date and asking that the Finance Director approve this request per WMC 5.16.150 B 1. I understand that I may request that the Finance Director waive a sales tax penalty only once in a 24 month period and that my sales tax account must be current.

I am paying the sales tax penalty, interest and any balance due **after the 5 day** grace period and asking that the City Council consider this request per WMC 5.16.150 B 2.

X Owner or Business Representative Name (Please Print): Tiffany Lin

X Owner or Business Representative Signature: Tiffany

FOR OFFICE USE ONLY

Date sales tax return was due: 2/28/07

Date sales tax return was received: 3/05/07 (attach copy)

Date sales tax, penalty, interest was paid in full: 4/3/07 \$ 114.92 Cash/Check 2763

Amount of penalty to be refunded: \$ 79.75

Approved by Finance Director: N/A (Within 5 days)

X Approved by City Council: _____ (After 5 days)

Date Approved: _____