



	Approved	Denied
Date Action Taken: 4/23/07		✓
Other:		
Verified by: <i>J. Lumm, Deputy Clerk</i>		

WASILLA CITY COUNCIL ACTION MEMORANDUM

AM No. 07-19

TITLE: REQUEST FOR SALES TAX PENALTY WAIVER FOR UNITED RENTALS NORTHWEST

Agenda of: April 23, 2007

Date: April 6, 2007

Originator: Susan Colligan, Director of Finance

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 E. Colligan</i>
X	Deputy Administrator Planning, Economic Development, Human Resources	<i>S. Colligan 4-10-07</i>
X	City Clerk	<i>A. Smith</i>

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

FISCAL IMPACT: yes \$83.73 or no Funds Available yes no

Account name/number: 001.0000.313.20.00 Sales Tax Penalty Revenue (\$83.73)

Attachments: Penalty Waiver Request Form from United Rentals Northwest
Ordinance Serial No. 05-20

SUMMARY STATEMENT: The city received the attached "Request To Waive Sales Tax Penalty" form from United Rentals Northwest requesting a waiver of penalty for the month of January 2007 in the amount of \$83.73. 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 1, 2007.
- A balance due letter was sent on March 2, 2007.
- We received a "Request to Waive Sales Tax Penalty" form requesting a waiver of the penalty amount of \$83.73 on April 2, 2007.
- We received United Rental's payment for the balance due of \$117.91 on April 2, 2007.
- This is the first time United Rentals 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. 07-19 by granting the sales tax waiver in the amount of \$83.73 to United Rentals Northwest 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 07-19 by denying the sales tax waiver in the amount of \$83.73 to United Rentals Northwest 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: 03/08/07

Business Name: United Rentals Northwest

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 January 2007 be waived.

The total penalty and interest that I owe for this month is \$ 117.91 and must be paid in full.

The amount of the penalty to be waived is \$ 83.73.

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.

Owner or Business Representative Name (Please Print): Shaila Patel

Owner or Business Representative Signature: S. Y. Patel

FOR OFFICE USE ONLY	
Date sales tax return was due:	<u>February 28, 2007</u>
Date sales tax return was received:	<u>March 1, 07</u> (attach copy)
Date sales tax, penalty, interest was paid in full:	<u>4/2/07</u> \$ <u>117.91</u> Cash/Check <u>10740909</u>
Amount of penalty to be refunded:	\$ <u>83.73</u>
Approved by Finance Director:	_____ (Within 5 days)
<input checked="" type="checkbox"/> Approved by City Council:	_____ (After 5 days)
Date Approved:	_____