



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

**WASILLA CITY COUNCIL ACTION MEMORANDUM**

**AM No. 07-20**

**TITLE: REQUEST FOR SALES TAX PENALTY WAIVER FOR JO ANN FABRICS**

Agenda of: April 23, 2007

Date: April 10, 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</i> 4-10-07
X	City Clerk	<i>AM/KS</i>

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

*Dianne M. Keller*

**FISCAL IMPACT:**  yes \$182.76 or  no Funds Available  yes  no

Account name/number: 001.0000.313.20.00 Sales Tax Penalty Revenue (\$182.76)

Attachments: Penalty Waiver Request Form from Jo Ann Fabrics  
Ordinance Serial No. 05-20

**SUMMARY STATEMENT:** The City received the attached "Request to Waive Sales Tax Penalty" form from Jo Ann Fabrics in the amount of \$182.76. 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:

- February 2007 sales tax report and payment was due on March 30, 2007.
- February 2007 sales tax report and payment were received on April 2, 2007.

- The City received a Request to Waive Sales Tax Penalty form from Jo Ann Fabrics requesting a waiver of the penalty amount of \$182.76 on April 5, 2007.
- The City received Jo Ann Fabrics payment for the balance due of \$185.76 (after five working days) on April 9, 2007.
- This is the first time they have 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. 07-20 **by granting** the sales tax waiver in the amount of \$182.76 to Jo Ann Fabrics for the period ending February 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 07-20 **by denying** the sales tax waiver in the amount of \$182.76 to Jo Ann Fabrics for the period ending February 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: 4/5/07

Business Name: Jo-Ann Fabrics

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 February, 2007 be waived.

The total penalty and interest that I owe for this month is \$ 185.76 and must be paid in full.

The amount of the penalty to be waived is \$ 182.76.

Please check one of the following that applies:

unt at waive ment 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): RONALD VINCI

Owner or Business Representative Signature: Ronald Vinci

FOR OFFICE USE ONLY

Date sales tax return was due: March 30, 2007

Date sales tax return was received: April 2, 2007 (attach copy)

Date sales tax, penalty, interest was paid in full: April 9, 07 \$ 258.87 Cash/ Check 1267494

Amount of penalty to be refunded: \$ 182.76

Approved by Finance Director: \_\_\_\_\_ (Within 5 days)

Approved by City Council: \_\_\_\_\_ (After 5 days)

Date Approved: \_\_\_\_\_