



	Approved	Denied
Date Action Taken:	7/23/07	
Other:	Option # 2 approved -	
Verified by:	[Signature]	

WASILLA CITY COUNCIL ACTION MEMORANDUM

AM No. 07-44

TITLE: REQUEST FOR SALES TAX PENALTY WAIVER FOR REGIS CORP #112

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

Date: July 10, 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	[Signature]
X	Deputy Administrator Planning, Economic Development, Human Resources	[Signature]
X	City Clerk	[Signature]

REVIEWED BY MAYOR DIANNE M. KELLER: Dianne M. Keller 7/10/07

FISCAL IMPACT: yes \$ _____ or no Funds Available yes no
 Account name/number: 001.0000.313.20.00 Sales Tax Penalty Revenue (\$25.13)
 Attachments: Penalty Waiver Request Form from Regis Corporation

SUMMARY STATEMENT: The City received the attached "Request to Waive Sales Tax Penalty" form from Regis Corporation in the amount of \$25.13. Per our attorney, the council may approve the penalty waiver under WMC 5.16.150 B.2

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 were received on March 1, 2007.
- The City received Regis Corporation's payment for the balance due of \$35.39 (after 5 working days from due date) on June 8, 2008.
- This is the first time they have been late in remitting their sales tax.

- The City received a Request to Waive Sales Tax Penalty form from Regis Corporation requesting a waiver of the penalty amount of \$25.13 on July 9, 2007.

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

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. 07-44 **by granting** the sales tax waiver in the amount of \$25.13 to Regis Corporation 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 07-44 **by denying** the sales tax waiver in the amount of \$25.13 to Regis Corporation 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: 5/25/07

Business Name: REGIS CORPORATION #112

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, interest & loss of prompt pay credit that I owe for this month is \$ 35.39 and must be paid in full.

The amount of the penalty to be waived is \$25.13.

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): Sharon Shealey

Owner or Business Representative Signature: Sharon Shealey

FOR OFFICE USE ONLY

Date sales tax return was due: 2/28/2007

Date sales tax return was received: 3/1/2007 (attach copy)

Date sales tax, penalty, interest was paid in full: 6/8/07 \$ 35.39 Cash/Check Cash

Amount of penalty to be refunded: \$ _____

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

Approved by City Council: _____ (After 5 days)

Date Approved: _____

X