

**CITY OF WASILLA  
ORDINANCE SERIAL NO. 04-06**

**AN ORDINANCE OF THE WASILLA CITY COUNCIL EXTENDING TO DECEMBER 1, 2003 THE DUE DATE FOR RECEIPT OF CITY SALES TAX RETURNS AND CITY SALES TAX FOR THE MONTH OF OCTOBER 2003.**

WHEREAS, Wasilla Municipal Code 5.16.120.C provides that a sales tax return, and the related remittance of sales tax, is due and must be received by the City not later than the last business day of the month immediately following the month for which the return was prepared; and

WHEREAS, under the definition of the term "business day" in Wasilla Municipal Code 5.16.020, the last business day in November 2003 was Wednesday, November 26, 2003; and

WHEREAS, under Wasilla Municipal Code 5.16.120.D, sales tax that is not received on or before the due date accrues interest, and is subject to the addition of a penalty; and

WHEREAS, it appears that the owners or managers of several businesses in the City believed in good faith that payments of sales tax for October 2003 would be timely if received by the City on or before Friday, November 28, 2003, and have requested that the City accept payments of sales tax for October 2003 as timely if received on or before Monday, December 1, 2003; and

WHEREAS, the Council finds and determines that it would be just and reasonable under the circumstances to accept as timely payments of sales tax for October 2003 that were received by the City on or before December 1, 2003.

BE IT ENACTED:

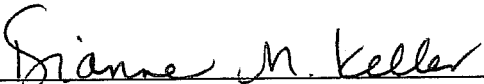
\* **Section 1. Classification.** This is a non-code ordinance.

\* **Section 2. Time for receipt of October 2003 sales tax.** Notwithstanding any provision of the Wasilla Municipal Code to the contrary, a sales tax return, and the related remittance of sales tax, for the month of October 2003 is due and must be received by the City not later than five p.m. on December 1, 2003, and is delinquent if not received by the City on or before that date.

\* **Section 3. No effect on other sales tax requirements.** The purpose of this ordinance is solely to provide relief to sales taxpayers with respect to sales tax returns and sales tax for the month of October 2003 that are received by the City on or before five p.m. on December 1, 2003. It shall not affect any other requirement concerning the sales tax that is levied under Wasilla Municipal Code Chapter 5.16, and such other requirements remain in full force and effect notwithstanding the provisions of this ordinance.

\* **Section 4. Effective date.** This ordinance shall take effect as of November 26, 2003.

ADOPTED by the Wasilla City Council on January 12, 2004.

  
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DIANNE M. KELLER, Mayor

ATTEST:

  
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KRISTIE SMITHERS, CMC  
City Clerk

[SEAL]