

Prepared by: Deputy Clerk
Requested by: Finance Director
Introduced: January 26, 2004
Public Hearing: February 9, 2004
Adopted: February 9, 2004
Vote: Unanimous; Lowe absent

**CITY OF WASILLA
ORDINANCE SERIAL NO. 04-12**

AN ORDINANCE OF THE WASILLA CITY COUNCIL AMENDING WMC 5.16.020 TO ADD A DEFINITION FOR DELIVERY.

* **Section 1. Classification.** This ordinance is of a general and permanent nature and shall become part of the city code.

* **Section 2. Amendment of section.** WMC 5.16.020, Sales Tax, Definitions, is amended by amending the introductory paragraph and by adding a definition of "delivery" as follows:

The following words and phrases, when used in this chapter, shall have the meanings set forth in this section[AS USED IN THIS CHAPTER]:

"Delivery" means that goods have been placed within the buyer's control.

* **Section 3. Effective date.** This ordinance shall take effect upon adoption of the Wasilla City Council.

ADOPTED by the Wasilla City Council on February 9, 2004.



DIANNE M. KELLER, Mayor

ATTEST:



KRISTIE L. SMITHERS, CMC
City Clerk

[SEAL]

Bold and underline added. [CAPS AND BRACKETS, DELETED.]



**CITY OF WASILLA
LEGISLATION STAFF REPORT**

RE: Ordinance Serial No. 04-12

Agenda of: January 26, 2004
Originator: Ted Leonard

Date: January 19, 2004

Route to:	Department	Signature/Date
	Police	
	Recreational and Cultural Services Library, Museum	
	Public Works Planning	
X	Finance *signature required	<i>[Signature]</i> 1/18/04
X	Clerk	<i>[Signature]</i>

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

FISCAL IMPACT: yes\$ or no Funds Available yes no
Account name/number:
Attachments:

SUMMARY STATEMENT:

Wasilla Municipal Code states in 5.16.040 (Transaction in the City) that a sale or rental is made in the city, if the **delivery** occurs in the city, and the seller either: a. maintains a place of business, or an agent or employee, in the city; or b. regularly or repeatedly promotes sales or rentals in the city by means such as advertising, promotional events or solicitation or sales. The Finance Office answers several inquiries a month regarding what delivery actually means for this code section.

The Finance Department worked with the City Attorney to come up with wording that would be simple to apply to every scenario. Under the new definition delivery is defined as when the seller gives up control of the item to the owner or his/her agent. The Finance Department believes that this definition is consistent with the original intent of the code section.