

Vote: Cox, Holler, Koskela, and Menard in favor; Ewing and Metiva absent

**CITY OF WASILLA
ORDINANCE SERIAL NO. 07-10**

AN ORDINANCE OF THE WASILLA CITY COUNCIL AMENDING WMC SECTION 5.16.125, APPLICATION OF SALES TAX PAYMENTS, TO PROVIDE THAT SALES TAX PAYMENTS APPLY TO DELINQUENT AMOUNTS ON A MONTH-BY-MONTH BASIS.

* **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.** Subsection A of WMC 5.16.125, Application of sales tax payments, is amended to read as follows:

5.16.125 Application of sales tax payments.

A. **Except as this section provides otherwise,** p[P]ayments on sales tax accounts shall be applied **to the amount due for each calendar month, in chronological order, and within the amount due for each calendar month** first to accrued penalty, second to accrued interest and then to the sales tax payments owed by the seller [IN THE ORDER OF THEIR DUE DATES, EXCEPT AS THIS SECTION PROVIDES OTHERWISE].


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

ADOPTED by the Wasilla City Council on March 12, 2007.



DIANNE M. KELLER, Mayor

ATTEST:



JAMIE NEWMAN, CMC
Acting City Clerk

[SEAL]

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



**CITY OF WASILLA
LEGISLATION STAFF REPORT**

RE: Ordinance of the Wasilla City Council amending WMC Section 5.16.125, Application of Sales Tax Payments, to provide that sales tax payments apply to delinquent amounts on a month-by-month basis.

Agenda of: February 26, 2007
Originator: Finance Department

Date: February 14, 2007

Route to:	Department	Signature/Date
	Police Chief Youth Court, Dispatch, Code Compliance	
	Culture and Recreation Services Director Library, Museum, Sports Complex	
	Public Works & Recreation Facility Maintenance Director	
X	Finance, Risk Management & MIS Director Purchasing	<i>[Signature]</i> 2/14/07
X	Deputy Administrator Planning, Economic Development, Human Resources	<i>[Signature]</i> 2/14/07
X	City 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: N/A
Attachments: Ordinance No. 07-10
Application of Sales Tax Payments

SUMMARY STATEMENT: The goal of this ordinance is to clarify how sales tax payments shall be applied to outstanding balances. Currently the code does not specify that payments should be applied by calendar month, in chronological order and within the amount due for each calendar month. This code amendment will accomplish the required clarification necessary.