

Introduced by: City Manager Herron
Date: November 30, 2004
Public Hearing: December 14, 2004
Action: Passed
Vote: Unanimous

CITY OF BETHEL, ALASKA

ORDINANCE #04-27

AN ORDINANCE AMENDING SECTION 4.16.180 OF THE BETHEL MUNICIPAL CODE, TO REMOVE THE TOTAL SALES TAX PENALTY FOR A SINGLE MONTH FROM SHALL NOT EXCEED ONE THOUSAND FIVE HUNDRED DOLLARS TO REMOVAL OF THE ONE THOUSAND FIVE HUNDRED DOLLARS MONTHLY CAP

WHEREAS, the City of Bethel ("City") incurs penalties every month from all types of businesses each fiscal year;

WHEREAS, the Bethel Municipal Code ("Code") at Section 4.16.180 should be fair among all businesses concerning penalties;

WHEREAS, different businesses have different revenues, expenditures and net profit; and

WHEREAS, the City's Finance Committee recommends amending Section 4.16.180 of the Code to remove the penalty cap so all types of businesses are treated fairly with respect to sales tax penalties based upon revenues.

BE IT ORDAINED by the City Council of Bethel, Alaska, that:

SECTION 1. Classification. This ordinance is permanent in nature and shall be incorporated into the Code.

SECTION 2. Content. Section 4.16.180 of the Code is hereby amended to read as follows (new language is underlined and deleted language is stricken out):

4.16.180 Penalties.

A. A seller who fails to file a return as required under this chapter or who fails to remit all the taxes due the city by that seller shall pay a penalty of five percent of the taxes due if no return is filed and five percent of the delinquent amount if a complete return is filed. The penalty shall be imposed for each month or part of a month during which the delinquency of failure to file exists up to a maximum of twenty-five percent of the initial delinquency; ~~provided, the total penalty for a single month shall not exceed one thousand five hundred dollars.~~ The filing of an incomplete return shall be treated as the filing of no return.

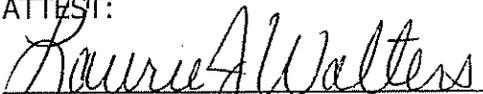
SECTION 3. Effective Date. This Ordinance shall take effect immediately upon approval by the City Council.

ENACTED THIS 14th DAY OF DECEMBER 2004 by a vote of 6 in favor and 0 opposed.



Hugh Dymont, Mayor

ATTEST:


for Selena Malone, City Clerk