

**CITY OF WHITTIER, ALASKA
ORDINANCE #28-2015**

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF WHITTIER, ALASKA AMENDING WHITTIER MUNICIPAL CODE CHAPTER 3.08.280 AND 3.10.050 TO CORRECT A CONFLICT IN REPORTING PASSENGER TRANSPORTATION BUSINESS TAX.

THE WHITTIER CITY COUNCIL ORDAINS;

Section 1: Classification. This ordinance is general and permanent in nature and shall become part of the Whittier Municipal Code.

Section 2: Amendment of subsection 3.08.280(B). Section 3.08.280(B) of the Whittier Municipal Code is hereby amended to read as follows [overstruck words are deleted, new language is underlined]:

B. The completed return, together with remittance in full for the amount of tax due, must be transmitted to the City on or before the last first business day of the month following the period for which the tax is due. ~~the last day of the month following the end of each reporting period~~ (i.e., the April-June reporting period is due the last first business day of July August-).

Section 3: Amendment of Subsection 3.10.050(A and B). Section 3.10.050 (A and B) of the Whittier Municipal Code is hereby amended to read as follows [overstruck words are deleted, new language is underlined]:

A. The tax due under this chapter shall be paid by the taxpayer and shall be remitted by the passenger transportation business to the city on a quarterly basis for each quarterly tax period during which a passenger has been transported into the city by a passenger transportation business. The tax is due ~~on the last calendar day of the tax period during which the tax liability accrues and is payable on,~~ and shall be delinquent if the full amount due is not transmitted to or received by the city by, the last business day of the month following the tax period for which the tax is due.


B. For each quarterly tax period, during which a passenger has been transported into the city by a passenger transportation business the passenger transportation business shall file a completed and executed tax return on a form provided by the tax administrator. The complete return and the full amount of the tax due, with all tax, interest and penalties due for any prior quarterly monthly tax period must be received by the city by 5:00 p.m. on the last business day, or must be mailed and clearly postmarked by the U.S. Postal Service prior to midnight on the last business day, of the month following the tax period during which a passenger has been transported into the city by a passenger transportation business. If no date and time are affixed by the U.S. Postal Service, or if either the date or time affixed by the U.S. Postal Service is unclear, the date of actual receipt by the city shall be the date received. For the purpose of this section, Saturdays, Sundays and state holidays that are observed annually are not considered a business day.

Section 4: Effective Date. This ordinance is effective upon adoption.

PASSED AND ADOPTED BY A DULY CONSTITUTED QUORUM OF THE WHITTIER CITY COUNCIL THIS 21st DAY OF APRIL, 2015.

Introduced by: City Manager
Introduction date: 21 April 2015
Public Hearing:

ATTEST:


Jennifer Rogers
Interim City Clerk


Daniel Blair
Mayor

Ayes: 5
Nays: 0
Absent: 2
Abstain: 0