

1st Reading November 25th, 2024

2nd Reading _____ 2024

Presented by:

City Manager

Action Taken:

Yes _____

No _____

Abstain _____

CITY OF NOME, ALASKA
ORDINANCE NO. O-24-12-03

AN ORDINANCE AMENDING SECTION 17.10.100 OF THE NOME CODE OF ORDINANCES TO ELIMINATE THE PENALTY FOR LATE FILING OF A SALES TAX RETURN IF NO SALES TAX IS DUE

WHEREAS, Section 17.10.100(c) of the Nome Code of Ordinances on sales tax requires payment of a late filing penalty in the amount of twenty-five dollars per month “Regardless of whether any taxes were due”; and,

WHEREAS, the Nome Common Council finds that it is in the public interest to eliminate the monthly penalty for late filing of a sales tax return if no sales tax is due;

NOW, THEREFORE, IT IS HEREBY ORDAINED by the Nome Common Council as follows:

SECTION 1. Classification. This is a Code ordinance.

SECTION 2. Amendment of NCO 17.10.100(c). Section 17.10.100(c) of the Nome Code of Ordinances is hereby amended to read as follows [deletions are overstruck, additions are underlined]:

(c) ~~Regardless of whether~~ If any taxes were due, the penalty for late filing of the sales tax return shall be twenty-five dollars per month until a total of one hundred dollars has been reached.

SECTION 4. Effective Date. This ordinance is effective upon adoption.

APPROVED and SIGNED the __th day of _____, 2024.

JOHN K. HANDELAND-Mayor

ATTEST:

DAN GRIMMER- Treasurer/City Clerk