



Date: February 10, 2023

From: Jeremy Jacobson, Deputy City Clerk

Subject: Council Determination of Disposition of Untimely Filed Sales Tax Exemption Form

BACKGROUND & JUSTIFICATON:

The City Clerk's office is in receipt of a Municipal Sales Tax Exemption Application which was not submitted by the December 1, 2022 deadline. The late application is as follows:

Alaska Legal Services Corp. (Municipal Sales Tax Exemption) Received 2/02/2023

Alaska Legal Services Corp. has qualified for municipal sales tax exemption in the past under NCO 17.10.030(b)(1) and to my knowledge the circumstances have not changed.

In accordance with the Nome Code of Ordinances, Section 17.10.050(a), "the city council for good cause shown may waive the claimant's failure to make timely application for the exemption for that year and authorize the assessor to accept the application as if timely filed".

If the Council should determine the application as timely, then the Clerk shall consider the application for municipal sales tax exemption.

RECOMMENDATION:

We ask that the Council determine if the above application for sales tax exemption should be considered as timely.