

1470
Introduced by: Davis
Date: March 5, 1974
Hearing: April 2, 1974

KENAI PENINSULA BOROUGH

ORDINANCE 74-6

AN ORDINANCE ESTABLISHING TIME OF DELINQUENCY FOR SALES TAXES PAID BY MAIL.

WHEREAS, many sellers liable for the collection of sales taxes within the Kenai Peninsula Borough transmit their taxes to the borough by mail; and

WHEREAS, the current practice of the Post Office is to place the postmark date of the following day on items mailed after a certain time in the afternoon; NOW THEREFORE

BE IT ORDAINED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH:

Section 1: Section 25.10.015(2) is hereby amended by adding thereto at the end thereof an additional sentence to read as follows:

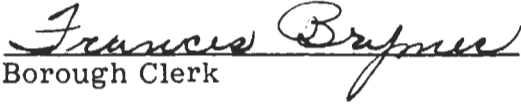
"A transmittal of taxes made by mail shall not be considered delinquent if the postmark on the envelope indicates the date of mailing to be on or before the first business day following the last day of the month succeeding the end of the quarter."

Section 2: This ordinance shall take effect immediately upon enactment.

ADOPTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH
this 2nd day of April, 1974.


ASSEMBLY PRESIDENT

ATTEST:


Borough Clerk