

CODE ORDINANCE

By: Borough Manager
Introduced: 08/21/18
Public Hearing: 08/21/18
Adopted: 08/21/18

**MATANUSKA-SUSITNA BOROUGH
ORDINANCE SERIAL NO. 18-077**

AN ORDINANCE OF THE MATANUSKA-SUSITNA BOROUGH ASSEMBLY AMENDING MSB 3.32.050, RETURNS; PAYMENTS; PENALTIES; AND MSB 3.32.055, INVOLUNTARY FILING, APPEAL; TO PROVIDE FOR A MINIMUM PENALTY FOR FAILURE TO FILE BY AN OPERATOR.

BE IT ENACTED:

Section 1. Classification. This ordinance is of a general and permanent nature and shall become part of the Borough code.

Section 2. Amendment of section. MSB 3.32.050(B)(3) is hereby amended as follows:

(B) Taxes collected by an operator, as provided by this chapter, shall be due 30 days after the end of each quarter. If taxes collected by an operator have not been received by the finance department on or before the due date, the operator shall be charged interest at the rate of 8 percent per annum for each day the tax is delinquent. In addition to interest, if taxes collected by an operator have not been received by the finance department on or before the due date, the operator shall incur a penalty as follows:

(1) Up to and including one month late, the penalty is 5 percent of the tax due.

(2) Over one month late, the penalty is an additional 3 percent of the tax due.

(3) Failure to file a return at all and when an involuntary filing under MSB 3.32.055 is made, the penalty is an additional 10 percent of the tax due, or \$25.00, whichever is larger.


Section 3. Amendment of section. MSB 3.32.055(A) is hereby amended as follows:

(A) Involuntary return. When an operator fails to file a return under MSB 3.32.050, or when the finance director finds that a return filed by an operator is not supported by the records maintained pursuant to MSB 3.32.070, the finance director may prepare and file a return on behalf of the operator. Taxes estimated on a return file on behalf of an operator under this subsection may be premised upon any information that is available to the finance director including, among other things, comparative data for similar businesses. An operator for whom an involuntary return is filed under this subsection shall be liable for the taxes stated on the return, as well as the penalties, including a minimum


penalty of \$25.00 for failure to file, and interest provided in subsection (B) of this section and pursuant to MSB 3.32.050 and 3.32.100.

Section 4. Effective date. This ordinance shall take effect upon adoption.

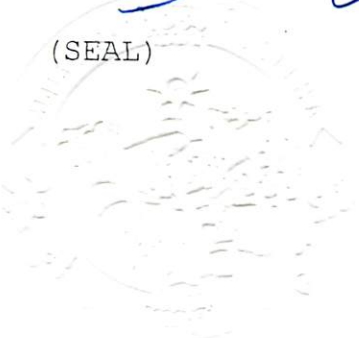
ADOPTED by the Matanuska-Susitna Borough Assembly this 21 day of August, 2018.


VERN HALTER, Borough Mayor

ATTEST:


LONNIE R. McKECHNIE, CMC, Borough Clerk

(SEAL)



PASSED UNANIMOUSLY: Sykes, Beck, McKee, Leonard, Mayfield, Doty, and Kowalke

