

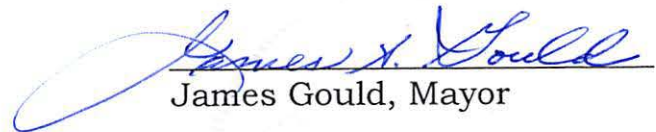
CITY OF THORNE BAY
ORDINANCE 17-03-21-01

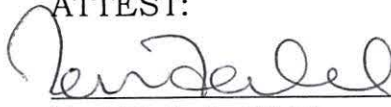
AN ORDINANCE OF THE CITY COUNCIL FOR THE CITY OF THORNE BAY,
ALASKA, AMENDING TITLE 3-REVENUE AND FINANCE

BE IT ENACTED BY THE CITY COUNCIL FOR THE CITY OF THORNE BAY,
ALASKA

- Section 1. Classification. This ordinance is of a general and permanent nature, the chapter and section hereby amended shall be added to the Thorne Bay Municipal Code.
- Section 2. Severability. If any provisions of this ordinance or any application thereof to any person or circumstances is held invalid, the circumstances shall not be affected thereby.
- Section 3. Amendment of Section. The title and chapter of Title 3- Revenue and Finance; is hereby amended.
- Section 4. Effective Date. This ordinance shall become effective upon adoption.

PASSED AND APPROVED April 4, 2017


James Gould, Mayor

ATTEST:

Teri Feibel, CMC

[Introduction: March 21, 2017]
[Public Hearing: April 4, 2017]

Additions are in bold
Deleted items are ~~stricken~~

TITLE 3 - REVENUE AND FINANCE
Chapter 3.17 - CONSUMER'S SALES TAX

3.17.010 Definitions. (3) "**Retail sale**" or "**sale at retail**" means any nonexempt sale of services, rentals, or tangible personal property made to a buyer who intends to use, consume, or receive the item or services purchased for his own personal use as the ultimate consumer with no intention to sell the item again, whether to be sold in the same form as received, or in the same modified condition or after fabrication or use with some other substance or item. Notwithstanding any other provision of this chapter, arrangements made with another person or agent, including, but not limited to, a travel agent, broker, representative, tour operator, tour marketer, or cruise ship line, by a provider of services, rentals or goods to market such services, rentals, or goods, (including travel and adventure services) or to provide such services, rentals or goods to another person, or the transfer to the buyer of the right or privilege to receive or assign such services, rentals or goods, is a taxable sale by such provider, and such provider is a seller for purposes of this chapter. The point of delivery of services, rentals, or tangible property is the point at which the sale is deemed to have occurred except purchase of city harbor privileges as provided in (c) of this section. (a) The sale is subject to the city's sales tax when the point of delivery of tangible personal property is within the city. (b) Where a real estate rental is located or where other rental property is delivered in the city, the sale of the same is subject to the city's sales tax. (c) Where a buyer receives a service within the limits of the city, and the service begins and ends therein, or, where the buyer receives an entire service therein, the sale of the same is subject to the city's sales tax; provided, however, purchase from the city of the privilege to use any harbor facilities owned or operated by the city shall be deemed to be a transaction and sale that shall be taxable unless otherwise made exempt by this code. (d) A person who furnishes proof, in the form required by the revenue collector, that he has paid a sales tax in some jurisdiction other than ~~the borough or~~ the city, on the sale of services, rentals, or tangible personal property, is required to pay the City's sales tax only to the extent between the amount of the sales tax so paid elsewhere and the amount of the sales tax levied by the City. This paragraph applies to a sales tax levied in any taxing jurisdiction whether in or outside the state.

(4) "Sale for resale" means the sale of tangible personal property to a buyer whose principal business is the resale of the property whether in the same or an altered form and who holds a valid **TAX ID NUMBER resale certificate** issued by the City of Thorne Bay. Sale for resale also means the provision of services to a broker whose principal business is the resale of those services to an ultimate consumer and who holds a valid ~~resale certificate~~ **TAX ID NUMBER** issued by the City of Thorne Bay.

Resale certificates do not apply to: travel and adventure services if the sale is to a person who would be entitled to claim the exemption provided by section or supplies purchased by travel and adventure service providers, hotels/motels, lodges, apartment/house rentals, or bed and breakfasts which are not separately charged to the consumer when resold.

3.17.020 Levy of tax. To the fullest extent permitted by law, a sales tax of six percent is hereby assessed and levied on the following sales, except as otherwise specifically exempted under this chapter:

(A) All retail sales, INCLUDING YARD SALES, AND SALES OF SIMILAR TYPE ITEMS OCCURRING AT THE SAME LOCATION ON A REGULAR BASIS, WHETHER FOR PROFIT OR NON-PROFIT (WEEKLY, BI-WEEKLY, MONTHLY CONSTITUTE A REGULAR BASIS) CATALOG AND INTERNET SALES SOLD LOCALLY OR OUT OF THE AREA;

(B) ALL SERVICES INCLUDING THE GROSS RECEIPTS EARNED AS COMMISSIONS BY REAL ESTATE AGENTS FOR SALES OCCURRING WITHIN THE CITY LIMITS;

3.17.030 Duty of seller to collect. (B) In the specific instances where the tenant is occupying space in a government owned **BUILDING or LAND**, it is the tenant's obligation to pay the sales tax directly to the City, unless the landlord is willing to voluntarily receive the tax payment and remit to the city. **THE LANDLORD SHALL BE RESPONSIBLE FOR ALL DELINQUENT OR UNPAID SALES TAXES INCURRED BY THEIR TENANTS.**

3.17.060 Tax to be paid quarterly. (a) The tax levied under this chapter is due and payable at the expiration of each quarter of each calendar year. It is the duty and responsibility of every seller liable for the collection of any tax imposed in this chapter, unless otherwise provided herein, to file with the revenue collector upon forms prescribed and furnished by the revenue collector, a return, prepared under oath, setting forth the amount of all sales, taxable and nontaxable, the amount of tax thereon and such other information as the revenue collector may require on such form or forms. The completed and executed return, together with remittance in full for the amount of the tax due, shall be transmitted to and received by ~~an employee working in~~ the revenue collector's department of administrative services on or before 5:00 p.m., local time on the last day of the month succeeding the end of each quarter. If the last day of the month succeeding the end of a quarter is a Saturday, Sunday or a holiday observed by the revenue collector; the completed and executed return and amount of the tax due shall be transmitted and received by 5:00 p.m., local time on the next business day. Returns may be accepted based upon a timely postmark only if the return is sent certified or registered mail and receives a United States Postal Service cancellation on or before the due date. (Ord. 1369, §1, 1997)

3.17.190 Forgiveness of uncollected taxes, penalties and interest. (a) The City manager ~~ADMINISTRATOR~~, with the consent of the council, may forgive the payment of uncollected sales taxes, interest and penalty thereon and penalties for failure to file owing by a seller to the city upon a determination by the City ~~manager~~ **ADMINISTRATOR** that such uncollected sales taxes have never been collected by a substantial portion of a clearly definable class of sellers or which have never been collected on a substantial portion of a clearly defined class or type of transaction or service.

(b) The ~~city manager~~ **CITY ADMINISTRATOR** may, upon recommendation of the ~~City Attorney~~ **MAYOR and City Council** authorize forgiveness of uncollected sales taxes, interest and penalty thereon and penalties for failure to file, as part of the compromise and settlement of a disputed claim in an action for collection of such funds.

(c) **THE CITY ADMINISTRATOR, WITH THE CONSENT OF THE MAYOR and City Council, MAY ONETIME FORGIVE THE PAYMENT OF UNCOLLECTED SALES TAXES, INTEREST, AND PENALTY THEREON AND PENALTIES FOR FAILURE TO FILE OWNING BY A SELLER TO THE CITY UPON A DETERMINATION BY THE CITY ADMINISTRATOR THAT SUCH UNCOLLECTED SALES TAXES ARE THE RESULT OF A FAMILY MEDICAL HARDSHIP.**