

CITY OF THORNE BAY
ORDINANCE 17-12-05-02

AN ORDINANCE OF THE CITY COUNCIL FOR THE CITY OF THORNE BAY,
ALASKA, AMENDING TITLE 3-REVENUE AND FINANCE, SECTION
3.17.030-DUTY OF SELLER TO COLLECT

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, Section 3.17.030-Duty of Seller to collect; is hereby amended.
- Section 4. Effective Date. This ordinance shall become effective upon adoption.

PASSED AND APPROVED December 5, 2017

for Harvey Mc Donald Vice Mayor
James Gould, Mayor

ATTEST:



Teri Feibel, CMC

[Introduction: November 21, 2017]
[Public Hearing: December 5, 2017]

ADDITIONS ARE BOLD AND CAPITALIZED

~~Deletions are stricken~~

Thorne Bay Municipal Code
Title 3-Revenue and Finance
Chapter 3.17-Sales Tax
Section 3.17.030-Duty of Seller to Collect

3.17.030 Duty of seller to collect. (A) The tax levied under the provisions of this chapter is primarily upon the buyers of the personal property, rentals, or services, but the tax is payable to the city by the seller regardless of whether the seller has collected the same from the buyers. It is the duty of each seller to collect from the buyer or consumer the full amount of the sales tax payable on each taxable sale, service or rental, at the time the property sold is delivered, or when the rentals are collected. Every sale, which is made within the city, unless explicitly exempted by this chapter, or a subsequent ordinance, shall be presumed to be subject to the tax imposed under this chapter in any action to enforce the provisions of this chapter. (Ord. 870 §2(part), 1977)

(B) In the specific instances where the tenant is occupying space in/on ~~a government~~ **U.S.D.A. FOREST SERVICE** owned 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.