AGENDA
FOR THE REGULAR MEETING
OF THE CITY COUNCIL FOR
THE CITY OF THORNE BAY, ALASKA
TUESDAY, July 20, 2021
TIME: 6:30 p.m.

LOCATION: TELECONFERENCE/VIDEO CONFERENCING LINE
Phone Number: 1-408-418-9388
Meeting Weblink: https://cityofthornebay.my.webex.com/cityofthornebay.my/j.php?MTID=m930cfdbc167075ce9c05369964ad dc32
Meeting number (access code): 182 838 8655
Meeting password: mFDfGRf8Z28 (63334738 from phones and video systems)

1) CALL TO ORDER:
2) PLEDGE TO FLAG:
3) ROLL CALL:
4) APPROVAL OF AGENDA:
5) MAYOR’S REPORT:
6) ADMINISTRATIVE REPORTS:
   a) City Clerk:
7) PUBLIC COMMENTS:
8) COUNCIL COMMENTS:
9) CONTINUING BUSINESS:
   a) DISCUSSION ONLY - Ordinance 21-07-20-01, amending Title 15-Buildings and Construction, adding Section- Requiring that owner is responsible for the costs incurred for cleanup of property by the City for failure to comply with order, discussion item:
      This ordinance was scheduled for Public Hearing July 20th, but is being postponed until the City Attorney has responded with comments regarding the City’s liability if adopted.
10) NEW BUSINESS:
   a) Discussion of purchasing needs for a Sander Truck for winter road maintenance, discussion item:
11) ORDINANCE FOR PUBLIC HEARING:
   a) Ordinance 21-07-20-02, amending Title 2-Administration and Personnel, Chapter 2.04-City Council, Section 2.04.160-Executive Session, adding that all councilmembers must be present in order to participate in executive sessions, discussion and action item
12) ORDINANCE FOR INTRODUCTION:
   a) Ordinance 21-08-03-01, amending Title 5 – Business Taxes and Registration, adding Section 5.02-Business Licenses Generally, discussion and action item:
   b) Ordinance 21-08-03-02, amending Title 3 – Revenue and Finance, Section 3.17 – Sales Tax, Sections 3.17. 3.17.065 – Registration & Section 3.17.150 – Regulations Authorized, discussion and action item:
13) EXPENDITURES EXCEEDING $2,000.00:
   a) Authorizing the expense of $4,351.30, to Cascade Columbia, for Water Department
      Chemicals, discussion and action item:
   b) Authorizing the expenditure of $5,600.00, to Tyler Rental for pumpout services at Lift
      Station #1, discussion and action item:

14) CONTINUATION OF PUBLIC COMMENT:
15) CONTINUATION OF COUNCIL COMMENT:
16) ADJOURNMENT:

POSTED: July 16, 2021

More ways to Join:
Thorne Bay City Council Meeting
Weblink:
https://cityofthornebay.my.webex.com/cityofthornebay.my/j.php?MTID=m984170312ee26c41c9b5b507804b8f00e
Tuesday, July 20, 2021, 6:30 pm
Meeting number: 182 838 8655
Password: mFDfGRf8Z28 (63334738 from phones and video systems)

Join by video system
Dial 1828388655@webex.com
You can also dial 173.243.2.68 and enter your meeting number.

Join by phone
+1-408-418-9388 United States Toll
Access code: 182 838 8655
AN ORDINANCE OF THE CITY COUNCIL FOR THE CITY OF THORNE BAY, ALASKA,
AMENDING TITLE 15 – BUILDINGS AND CONSTRUCTION, ADDING CHAPTER 15-09-
NUISANCES, SECTIONS 15.09.010 THROUGH 15.09.080

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 to Code. Title 15 – Buildings and Construction, Adding Chapter
15-09-Nuisances, Sections 15.09.010 – 080 as set forth on pages 2 through 5
of this ordinance.

Section 4. Adoption. The Chapter and Section of TBMC 15.09-Nuisances, Sections
15.09.010 through 080, is hereby adopted and shall be added to the

Section 5. Effective Date. This ordinance shall become effective upon adoption.

PASSED AND APPROVED this 20th day of July 2021, by a duly constituted quorum of the
City Council with a vote of ____ Yeas and ____ Nays.

ATTEST: Cindy Edenfield, Mayor

__________________________
Teri Feibel, CMC

[Sponsor: Thom Cunningham]
[Introduction Hearings: June 15 & July 6, 2021]
[Public Hearing: August 3, 2021]
CHAPTER 15.09  NUISANCES

15.09.010 Defined.
For purposes of this chapter, “nuisance” means any act or creation which is injurious to the public health, or which prevents or obstructs the free and comfortable enjoyment of life and property, or which is dangerous to surrounding property.

15.09.020 Prohibited – Abatement generally.
A. It is unlawful for any person, firm or corporation to permit or maintain the existence of any nuisance on any property under his or its control.
B. Whenever a nuisance is deemed to exist it shall be abated by the planning official, code enforcement officer or chief of police at the expense of the person maintaining such nuisance.

15.09.030 Accumulations of rubbish and materials prohibited.
No owner, lessee, agent, tenant, or occupant shall allow or permit any junk vehicles, junk, debris, or indiscriminate storage of machinery, equipment parts, lumber, or other material, or any accumulation of garbage, manure, offal, rubbish, stagnant water, or any filthy liquid or substance, or anything that is or may become putrid or offensive to be or remain upon his yard, lot or premises, or upon any yard, lot or premises controlled by him.

15.09.040 Excessive noise prohibited.
A. No person shall make, assist in making, continue, or cause to be made any excessive loud, disturbing, or unnecessary noise. “Excessive” for purposes of this chapter is defined as exceeding the noise generated by uses allowed in this chapter or permitted in the district in their customary manner of operation, or injurious to the public health, safety, and welfare.
B. Exceptions.
1. Emergency and Public Work. Noise or sound created in the performance of public service by governmental agencies or their contractors while performing construction, repair, maintenance or snow removal services; or emergency work engaged in by persons for public safety, health or
welfare; or to restore property to a safe condition following a public emergency; or work to restore essential public services, including construction activities directly related to the abatement of any emergency, shall not be subject to the provisions of this section.

2. **Noises from Authorized Activities.** The prohibitions of this section shall not apply to air traffic, parades, cultural events, athletic games, fairs, or functions and activities approved by the borough.

3. **Sirens, Horns and Whistles.** The provisions of this section shall not apply to any siren, whistle, horn or bell used by emergency vehicles or civil defense or used by motor vehicles as warning devices to avoid collisions.

4. **Bells or Chimes.** The provisions of this section shall not apply to any bell or chimes, or any device for the production or reproduction of the sound thereof, which are associated with a clock or time-keeping device, church or school.

5. **Burglar Alarms.** The provisions of this section shall not apply to any burglar alarm or security device; provided, however, no burglar alarm or security device shall sound for more than 15 minutes after being activated.

6. **Construction Activity or Equipment.** The provisions of this section shall not apply to any construction activity or equipment operated between the hours of 7:00 a.m. and 8:00 p.m. Monday through Saturday and 9:00 a.m. and 8:00 p.m. on Sunday.

7. **Power Tools.** The provisions of this section shall not apply to any power tools, including chain saws, reasonably operated between the hours of 7:00 a.m. and 8:00 p.m. Monday through Saturday and 9:00 a.m. and 8:00 p.m. on Sunday.

8. **Vessels.** The provisions of this section shall not apply to the normal operation or maintenance of any boat or vessel between the hours of 7:00 a.m. and 8:00 p.m. Monday through Saturday and 9:00 a.m. and 8:00 p.m. on Sunday.

9. **Motor Vehicles.** The provisions of this section shall not apply to the normal and usual operation of motor vehicles.

10. **Motor Vehicle Maintenance.** The provisions of this section shall not apply to the normal maintenance of a motor vehicle between the hours of 7:00 a.m. and 8:00 p.m. Monday through Saturday and 9:00 a.m. and 8:00 p.m. on Sunday.

**C. Temporary Excessive Noise Permit.**

If the applicant demonstrates to the satisfaction of the authorized city enforcement official, that immediate compliance with the requirements of this section would be impractical or unreasonable, the official may issue a temporary use permit to allow exception from any or all of the provisions contained
in this section, with appropriate conditions to minimize the public detriment caused by such exceptions. Any such permit shall be for an initial term as specified by the zoning official not to exceed 15 days. Longer terms up to 90 days may be granted by the Planning and Zoning Commission through the Conditional Use Permitting Process outlined in 17.04.043 of the Thorne Bay Municipal Code.

In determining whether a temporary use permit should be issued and the nature and scope of any conditions to be imposed, the enforcement official shall consider the following factors:

1. The level and intensity of the noise;
2. The level and intensity of the background noise, if any;
3. The proximity of the noise to residential areas;
4. The time of day when the noise occurs;
5. The duration of the noise, and whether it is recurrent, intermittent or constant;
6. The nature and zoning of the area within which the noise emanates or to which it is transmitted.

D. **Violations.** Any person violating any provision of this chapter is guilty of an infraction and shall be punished by the fine established in the TBMC 1.16.035 fine schedule if the offense is listed in that fine schedule or by a fine of up to $300.00 if the offense is not listed in the TBMC 1.16.035 fine schedule.

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### 15.09.050 Certain conditions declared nuisances.

In addition to other public nuisances declared by other sections of this code, the nonexclusive following are declared to be public nuisances:

A. Any pit, hole, or other thing which is so constructed, formed, conditioned, and/or situated as to endanger the public safety;

B. Any fire or explosion hazard which endangers the public peace, health, safety, or welfare;

C. Any occupation or activity which endangers the public peace, health, safety, morals, or welfare.

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### 15.09.060 Remedies not exclusive.

Nothing in this chapter shall interfere with remedies provided in other sections of this code for the abatement of nuisances, or with the remedies provided in the building code, or with any other remedy afforded by the laws of the state. The board or mayor of the city may, at their option, choose any method or combination of methods provided for in this chapter, or provided by law, in order to enforce the provisions of this chapter.
15.09.070 Notification of offenders by designated enforcement official – Abatement.

It shall be the duty of the code enforcement officer, planning official or village public safety officer upon receiving notice of any violation of the provisions of this chapter immediately to notify the offender to abate and remove the same within such time as he may deem proper, not to exceed 24 hours. If the nuisance has not been removed or abated within the time specified in the notice, the authorized enforcement officer, planning official or Village Public Safety Officer shall cause the same to be removed and the expense thereof shall be paid by the city and recovered from the owner by an action at law.

15.09.080 Penalty for violation.

In addition to the remedies provided by this chapter against any such building or other structure, any person, firm, association or corporation who willfully violates any provision of this chapter, or who willfully fails or refuses to comply with final order, determination, decision or judgment of the board of adjustment made in accordance with the provisions of this chapter, or any final intermediate order made in accordance with the provisions of this chapter by the city administrator, planning official, code enforcement officer, fire chief, village public safety officer, or other authorized officer or employee of the city shall be punishable as provided for in TBMC 1.16.035. Any person violating any provision of this chapter is guilty of an infraction and shall be punished by the fine established in the TBMC 1.16.035 fine schedule if the offense is listed in that fine schedule or by a fine of up to $300.00 if the offense is not listed in the TBMC 1.16.035 fine schedule.
CITY OF THORNE BAY
ORDINANCE 21-07-20-02

AN ORDINANCE OF THE CITY COUNCIL FOR THE CITY OF THORNE BAY, ALASKA, AMENDING TITLE 2 – ADMINISTRATION AND PERSONNEL, CHAPTER 2.04-CITY COUNCIL, SECTION 2.04.160-EXECUTIVE SESSION, ADDING LANGUAGE THAT REQUIRES COUNCILMEMBERS BE PRESENT IN ORDER TO PARTICIPATE IN EXECUTIVE SESSIONS

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 to Code. Title 2 – Administration and Personnel, is hereby amended by adding Chapter 2. 04-City Council, Section 2.04.160-Executive Session, adding language that requires councilmembers be present in order to participate in executive sessions.

Section 4. Adoption. The Chapter and Section of TBMC 2.04.160-Executive Session, is hereby adopted as amended and added to the Thorne Bay Municipal Code.

Section 5. Effective Date. This ordinance shall become effective upon adoption.

PASSED AND APPROVED this 20th day of July 2021, by a duly constituted quorum of the City Council with a vote of ____ Yeas and ____ Nays.

ATTEST:
Cindy Edenfield, Mayor

______________________________
Teri Feibel, CMC

[Sponsor: Thom Cunningham]
[Introduction Hearing: June 15, 2021]
[2nd Introduction Hearing: July 6, 2021]
[Public Hearing: July 20, 2021]
SECTION:
2.04.160 EXECUTIVE SESSIONS.

A. The following subjects may be considered in an executive session:
   1. Matters, the immediate knowledge of which would clearly have an adverse effect upon the finances of the city;
   2. Subjects that tend to prejudice the reputation and character of any person, provided the person may request a public discussion;
   3. Matters that by law, municipal charter, or ordinance are required to be confidential;
   4. Matters involving consideration of city records that by law are not subject to public disclosure.

B. The following shall be discussed in executive session when the best interests of the city so require:
   a) Negotiations with labor organizations representing city employees;
   b) Discussions of pending or threatened lawsuits in which the city has an interest.

B. If permitted subjects are to be discussed at a meeting in executive session, the meeting must first be convened as a public meeting and the question of holding an executive session to discuss matters listed in subsections A and B of this section shall be determined by majority vote of the municipal body. The motion to convene in executive session must clearly and with specificity describe the subject of the proposed executive session without defeating the purpose of addressing the subject in private. Subjects may not be considered at the executive session except those mentioned in the motion calling for the executive session unless auxiliary to the main question. Action may not be taken at an executive session, except to give direction to an attorney or labor negotiator regarding the handling of a specific legal matter or pending labor negotiations.

C. Persons who are to be the subject of discussions set forth in subsection (A)(2) of this section shall be given a minimum of five days’ written notice of the circumstance that they will be the subject of such a discussion, the time and place of the meeting and an advisement that they have the right to request that the discussion occur in public.

D. COUNCILMEMBERS MUST BE PRESENT IN ORDER TO PARTICIPATE IN EXECUTIVE SESSION, UNLESS OTHERWISE AUTHORIZED BY A MAJORITY VOTE OF THE CITY COUNCIL.
AN ORDINANCE OF THE CITY COUNCIL FOR THE CITY OF THORNE BAY, ALASKA, AMENDING TITLE 5 – BUSINESS TAXES & REGISTRATION, ADDING CHAPTER 5.02 – BUSINESS LICENSES GENERALLY, SECTIONS 5.02.010-5.02.085

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 to Code. Amending Title 5 – Business Taxes & Registration, ADDING: Chapter 5.02-Business Licenses Generally, Sections 5.02.010-5.02.085. The chapter and sections shall read as provided on pages 2-7 of this Ordinance.

Section 4. Adoption. The Chapter and Section of TBMC Title 5 – Business Taxes & Registration, Chapter 5.02-Business Licenses Generally, Sections 5.02.010-5.02.085, is hereby adopted and shall be added to the Thorne Bay Municipal Code.

Section 5. Effective Date. This ordinance shall become effective upon adoption.

PASSED AND APPROVED this 3rd day of August 2021, by a duly constituted quorum of the City Council with a vote of _____ Yeas and _____ Nays.

ATTEST: Cindy Edenfield, Mayor

______________________________
Teri Feibel, CMC

[Sponsor: Cindy Edenfield]
[Introduction: July 20, 2021]
[Public Hearing: August 3, 2021]
The following chapter and sections are the proposed additions to the Thorne Bay Municipal Code. Each section is a new law that would be enacted if adopted by the city council.

Title 5  BUSINESS TAXES & REGISTRATION

Chapter 5.02
BUSINESS LICENSES GENERALLY

SECTIONS:
5.02.010  Definitions.
5.02.015  License required.
5.02.020  Type and duration.
5.02.025  Application – Fee.
5.02.035  Review of application.
5.02.040  License – Compliance with other provisions required.
5.02.045  Information on business license – Changes in information – Display of license.
5.02.055  Transfer of business.
5.02.065  Suspension or revocation of business license.
5.02.075  Regulations.
5.02.085  Violations – Remedies.

5.02.010  DEFINITIONS.

When used in this chapter, the following words and phrases shall have the meanings set for in this section:

“Business” means a person engaging or offering to engage in a trade, a service, a profession, or an activity with the goal of receiving a financial benefit in exchange for the provision of services, goods, or other property.

“Licensee” means the person to whom a business license is issued pursuant to this chapter.

“Person” means an individual, partnership, limited liability company, joint venture, association, corporation, estate trust, business trust, or any group or combination acting as a unit.

“State of Alaska NAICS codes” means a list of codes used by the state of Alaska to classify business activity in the state with a number based on the North American Industry Classification System (NAICS).
5.02.015 LICENSE REQUIRED.

No person may engage in business in the city without a current business license issued by the city under this chapter. A person engages in business in the city if the person maintains a permanent or temporary place of business within the city, provides services inside the city, or meets physical presence requirements under TBMC 3.17.020(D).

5.02.020 TYPE AND DURATION.

A. Annual Business License.

1. An annual business license is issued to a person that engages in business throughout the year or portion thereof.

2. An annual business license is assessed for the calendar year, and expires on December 31 of the year in which it was issued. If an application is submitted in the month of December, the license will be issued for the remainder of the current year and the following calendar year.

3. An annual business license will be issued for each line of business within the state of Alaska NAICS codes that is operated in the city.

4. An annual business license will be issued to each location a person operates inside the city.

5.02.025 APPLICATION – FEE.

A. An application for a business license is submitted to the city treasurer or designee on a form approved by the city treasurer or designee and shall be accompanied by the fee required under subsection (B) of this section. The application shall include the following information, and any additional information that the city treasurer or designee may reasonably require:

1. The name of the applicant.
2. Any other name under which the applicant will engage in business in the city.
3. The applicant’s mailing address, telephone number and email address.
4. The street address and legal description of each location in the city where the applicant will engage in business.
5. The Zoning of the location for which the business will be conducted.
6. If the applicant is not a natural person, the applicant’s type of organization, and the jurisdiction under whose laws the applicant was organized.
B. The fee for an annual business license is $25.00. The fee is not prorated if the business license is issued after the calendar year commences. The city shall waive the fee when:

1. The business license is issued to a nonprofit organization registered under Section 501(c)(3), 501(c)(4) or 501(c)(19) of the Internal Revenue Code.
2. The business license is issued for an additional location of the same name operated in the city.

5.02.035 REVIEW OF APPLICATION.

A. The city treasurer or designee shall issue a business license to an applicant upon finding that the application includes all required information, the applicant has paid any required application fee, and the applicant has satisfied the requirements of subsection (B) of this section.

B. The city treasurer or designee shall refer a business license application, other than an application to renew a business license, to the city planning official to determine whether any structure, or use of land or a structure, where the applicant will engage in business complies with the permitting and land use regulations in TBMC Title 17 and/or the terms and conditions of any rezoning, planning commission approval, or other permit approval granted under TBMC Title 17. The city planning official shall notify the applicant of any such violation. In response to the notice, the applicant shall either:

1. Provide evidence satisfactory to the city planning official that the violation has been corrected; or
2. Provide a plan to correct the violation satisfactory to the city planner, with security satisfactory to the city planning official to ensure performance of the plan. After the violation has been satisfied or a plan for correction of the violation has been accepted, the city planning official shall notify the city treasurer or designee.

5.02.040 LICENSE – COMPLIANCE WITH OTHER PROVISIONS REQUIRED.

A person engaging in a business subject to licensing provisions of a regulatory nature must, in addition to filing the regular application required by this chapter, comply with any other or additional regulatory provisions before being entitled to a license.
5.02.045  INFORMATION ON BUSINESS LICENSE – CHANGES IN INFORMATION – DISPLAY OF LICENSE.

A. A licensee shall notify the city treasurer or designee promptly in writing of any change in the required information on the business license. In response to the notice, and upon the surrender of the prior business license, the city treasurer or designee shall issue a new business license for the same calendar year bearing the current required information. There shall be no charge for the issuance of a new business license under this subsection.

B. The licensee shall display prominently the original business license at the licensee’s business location in the city. If the licensee has no regular business location in the city, the licensee shall display the business license upon request.

5.02.055  TRANSFER OF BUSINESS.

A. A business license expires upon the effective date of a transfer of the business. Not later than 15 days after the effective date of the transfer, the licensee shall provide written notice to the city treasurer or designee of the transfer, including the name, address, form of organization and jurisdiction of organization of the transferee, and surrender the licensee’s business license to the city treasurer or designee. The successor owner shall be required to file a new application for a city business license.

B. In subsection (A) of this section, the term “transfer” includes any of the following:
   1. A change in the form of ownership or organization of the business, such as from a sole proprietor to a partnership, limited liability company, corporation or the removal or addition of a partner;
   2. A change in voting control or in more than 50 percent of the ownership interest in a licensee that is a corporation, limited liability company or partnership;
   3. A sale of substantially all of the assets used in the business of the licensee; or
   4. The initiation of a lease, management agreement or other arrangement under which another person becomes entitled to the licensee’s gross receipts from sales, rentals or services.
5.02.065 SUSPENSION OR REVOCATION OF BUSINESS LICENSE

A. The city treasurer or designee may suspend or revoke a business license when they have determined that the licensee is delinquent in paying sales tax or is in violation of any requirements under TBMC Chapter 3.17, or the licensee has failed to comply with the requirements of this chapter.

B. The city treasurer or designee shall not suspend or revoke a business license without first providing notice and an opportunity for a hearing on the suspension or revocation under this subsection.

1. At least 15 calendar days before suspending or revoking a business license, the city treasurer or designee shall mail notice of the suspension or revocation by certified mail, return receipt requested, to the last-known address of the licensee.

2. The notice of proposed suspension or revocation shall identify the licensee, state any other name under which the licensee engages in business in the city, and describe the sales tax payment delinquency or other cause for the suspension or revocation, state that unless a hearing is requested, the city treasurer or designee will suspend or revoke the licensee’s business license under this section upon the expiration of 15 calendar days from the date of the notice, state that the right to a hearing will be waived if not timely requested, and the contact information of the city treasurer or designee or other city representative to be contacted concerning the proposed suspension or revocation.

3. The licensee may request a hearing on the proposed suspension or revocation in writing to the city treasurer or designee not more than 15 calendar days after the date of the notice of proposed suspension or revocation.

C. A hearing requested under subsection (B) of this section shall be conducted within 15 days of receipt of the request before the mayor or the mayor’s designee, who may be a city employee. After the hearing, the person who conducted the hearing shall serve the decision on the licensee by delivering the notice to the licensee’s place of business, or by mailing the notice by certified mail, return receipt requested, to the licensee’s last known mailing address. The decision to suspend or revoke a business license takes effect immediately upon issuance of the notice.

D. A decision under subsection (C) of this section to suspend or revoke a business license may be appealed to the superior court as provided in the Alaska Rules of Appellate Procedure.
5.02.075 REGULATIONS.

The city treasurer or designee may implement regulations and forms to interpret or clarify the provisions of this chapter.

5.02.085 VIOLATIONS – REMEDIES.

A. Remedies and penalties for violations of this chapter are as provided in TBMC Chapter 1.16.

B. A person who is convicted of violating a provision of this subsection shall be subject to the fine established in 1.16.035, or 1.16.030 if no fine is listed.

C. Each act or omission in violation of this chapter, and each day in which the act or omission occurs, is a separate violation of this chapter.

D. All remedies for violations of this chapter are cumulative and are in addition to any others existing at law or in equity.
AN ORDINANCE OF THE CITY COUNCIL FOR THE CITY OF THORNE BAY, ALASKA, AMENDING TITLE 3 – REVENUE AND FINANCE, CHAPTER 3.17- CONSUMER SALES TAX, 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 to Code. Amending Title 3 – Revenue and Finance, Chapter 3.17 – Consumer Sales Tax, Section 3.17.065 – Registration & Section 3.17.150 – Regulations Authorized. Adding language that to reference the required Business License Permit Fee in Title 5.02.

Section 4. Adoption. The Chapter and Section of TBMC 3.17-Consumer Sales Tax, Sections 3.17. 3.17.065 – Registration & Section 3.17.150 – Regulations Authorized, is hereby adopted and shall be added to the Thorne Bay Municipal Code.

Section 5. Effective Date. This ordinance shall become effective upon adoption.

PASSED AND APPROVED this 3rd day of August 2021, by a duly constituted quorum of the City Council with a vote of _____Yeas and _____ Nays.

ATTEST: Cindy Edenfield, Mayor

_____________________________
Teri Feibel, CMC

[Sponsor: Cindy Edenfield]
[Introduction: July 20, 2021]
[Public Hearing: August 3, 2021]
AMENDING TITLE 3.17-REVENUE AND FINANCE
CHAPTER 3.17-CONSUMER SALES TAX

CHAPTER 3.17 - CONSUMER'S SALES TAX

3.17.065 REGISTRATION.

A. A person, firm, partnership, corporation or other business entity shall file an application for registration with the revenue collector’s department of administrative services on a form provided by that department, prior to making any retail sales, rendering any services, making rentals within the city or the opening of an additional place of business in the city. The completed application shall be returned to that department of administrative services along with THE REQUIRED LICENSING FEE AND a copy of the business entity’s Alaska State business license.

B. Each business entity shall be registered under the advertised name, and each separate business shall be registered under its own account.

C. A person, corporation or other association that is about to make sales, perform services or make rentals shall first register with the revenue collector’s department of administrative services and shall PAY THE LICENSING FEE AS REQUIRED BY TBMC CHAPTER 5.02-BUSINESS LICENSING AND REGISTRATION, AND SHALL make the deposit of cash or bond required by this section unless the person has been a resident of the City of Thorne Bay for six months prior to registering or the corporation or association is composed of such residents or has been regularly engaged in business within said city for nine of the twelve months preceding registration.

D. The deposit required under subsection (c) of this section must be an amount determined by the revenue collector that is not less than the maximum amount of sales tax that the person, corporation or other association is likely to be required to collect during any filing period within a year of the date of registration.

E. The deposit must be refunded by the revenue collector upon written request and a determination by the revenue collector that:
(1) The seller has filed sales tax returns and made full remittance of sales tax owing for the preceding year; or

(2) The seller has filed a statement that the seller has ceased engaging in transactions within the city and has remitted all sales taxes due. The deposit must be refunded by the revenue collector within thirty days of the receipt of the refund request unless the revenue collector has initiated an audit of the seller or has otherwise questioned a return made during the period under construction. The revenue collector shall be responsible for payment and safeguarding of all deposits and for maintaining all records concerning the deposits.

F. The revenue collector may order the withdrawal from the deposit of the seller the amount that is required to make up for any deficiency or late payment of taxes. No seller may engage in transactions within the city after receipt of written notice that the revenue collector has withdrawn all or a portion of the seller’s deposit for application to a delinquent or insufficient payment of sales taxes. Upon the deposit with the revenue collector of funds restoring the deposit to its original amount or such higher amount as the revenue collector determines is appropriate in light of the actual sales experience of the seller, the seller may again engage in transactions. A seller may not deduct the deposit amount from the seller’s last or any other sales tax return.

3.17.150 REGULATIONS AUTHORIZED.

The City Council or City TREASURER Administrator is authorized to prescribe by departmental regulations the forms to be used and the methods and procedures to be followed by the revenue collector in collecting the taxes. This authorization does not authorize regulations of substance which impose any requirements upon buyers or sellers.