

Introduced by: Mayor
Date: Feb. 18, 1986
Hearing: Mar. 18, 1986
Vote: Unanimous
Action: Enacted

KENAI PENINSULA BOROUGH

ORDINANCE 86-16

AMENDING KPB CHAPTER 5.18 FOR CLARIFICATION AND TO FACILITATE ENFORCEMENT OF THE BOROUGH SALES TAX.

WHEREAS, Chapter 5.18 of the Borough code outlines the provisions for levy, collection, and enforcement of the Borough sales tax; and

WHEREAS, through day to day administration of the Borough sales tax certain ordinance language and provisions have been identified as the basis for misunderstandings by the public; and

WHEREAS, enforcement of the sales tax may be more easily facilitated through certain revisions to the benefit to the administration and of the public;

NOW THEREFORE, BE IT ORDAINED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH:

Section 1. That Chapter 5.18 of the KPB Code of Ordinances is amended as follows:

5.18.080 B. Every seller required by this chapter to collect sales tax shall file with the Borough upon forms furnished by it a return setting forth the following information with totals rounded to the nearest dollar:

1. Gross sales;
2. The non-taxable portion separately stating the amount of sales revenue attributable to each class of exemption;
3. Computation of taxes to be remitted;
4. Such other information as may be required by regulation.

5.18.120 Seller--Certificate of registration required when. All sellers shall file with the Borough an application for a certificate of registration, on a form provided by the Borough, [NOT MORE THAN TEN (10) DAYS AFTER THE DATE OF] prior to commencing business, or the opening of an additional place of business.

5.18.290 B. Failure to file return. A seller who fails to file a return within the time required by this chapter, or who fails to remit all taxes collected by him, or later found to be due, is subject to a civil penalty of 5% per month of the amount of taxes found to be due, to a maximum of 25%. The filing of an incomplete return, or the failure to remit all taxes, is the equivalent of filing no return. All taxes due but not paid within the time required by this chapter shall accrue and be assessed an interest charge at the statutory rate as provided by A.S. 29.45.650(D).

5.18.300 Unlawful acts--Criminal penalties imposed when. A. Each of the following acts, when intentional, constitutes a misdemeanor and is punishable by imprisonment for up to 30 days, and by a fine not to exceed \$500, plus costs of prosecution, in addition to any civil penalty assessed:

1. Failure to obtain a certificate of registration after notice in writing either delivered directly to the seller, to the seller's place of business, or by mail to the seller's last known address;

2. Failure to file 2 or more returns in any 1 calendar year after notice from the borough to the seller's last registered address;

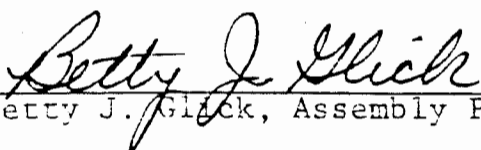
3. Falsification or misrepresentation of any record filed with the borough hereunder or required to be kept hereby, if used to mislead borough tax authorities;

4. Refusal of a seller to allow inspection at reasonable times of records required to be kept by this chapter; and

5. Misuse of resale or exemption cards.

Section 2. That this ordinance takes effect immediately upon its enactment.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH ON THIS 26th DAY OF March, 1986.


Betty J. Glick, Assembly President

ATTEST:


Borough Clerk