

Introduced by: Nash
Date: August 21, 1990
Hearing: September 18, 1990
Vote: Unanimous
Action: ENACTED

KENAI PENINSULA BOROUGH

ORDINANCE 90-52

CLARIFYING BOROUGH ORDINANCES REGARDING VIOLATION OF BOROUGH TAX ORDINANCES FOR LIQUOR LICENSE PROTESTS.

WHEREAS, Kenai Peninsula Borough protests of liquor license applications, where Borough taxes are due, are currently governed by Borough code provisions and regulations; and

WHEREAS, the Borough assembly has a policy of codifying borough laws whenever practical, to ensure their availability throughout the borough; while regulations are not currently contained within the code;

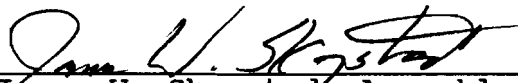
NOW, THEREFORE, BE IT ORDAINED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH:

Section 1. That KPB 7.10.020A is amended to read as follows:

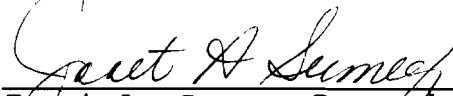
1. Where borough records indicate that the applicant and/or transferor is in violation of the borough sales and/or personal and real property tax ordinances and regulations, has failed to comply with any of the filing, reporting or payment provisions of the borough ordinances or regulations, or has any unpaid balance due on tax accounts for which the applicant and/or transferor is liable. Balances due under any payment plan for delinquent taxes, penalties, interest or costs are deemed to be an unpaid balance due, and a protest shall be filed regardless of the terms of the payment agreement.

Section 2. That this ordinance shall take effect immediately upon its enactment.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH ON THIS
18th DAY OF SEPTEMBER, 1990.


James W. Skogstad, Assembly President

ATTEST:


Janet A. Sumey, Borough Clerk