

Introduced by: Brown
Date: 3/17/92
Hearing: 4/21/92
Amended: 4/21/92
Action: Enacted
Vote: Unanimous

KENAI PENINSULA BOROUGH
ORDINANCE 92-20

**AN ORDINANCE AMENDING BOROUGH ORDINANCES GOVERNING
LIQUOR LICENSE PROTESTS**

WHEREAS, current Borough ordinances require the assembly to file a liquor license protest with the State of Alaska, Alcohol Beverage Control Board where there is a tax balance due, regardless of the fact that the seller is willing to enter into a payment agreement with the Borough administration; and

WHEREAS, it is desirable to amend the liquor license protest ordinance to allow taxpayers to enter into payment agreements unhampered by Borough liquor license protests, as long as the taxpayer is in compliance with payment agreement;

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

Section 1. The KPB 7.10.020(A)(1) is repealed and reenacted to read as follows:

7.10.020 Assembly protest. A. The assembly shall cause a protest to the filed with the State Alcohol Beverage Control Board on any application submitted for a new license for the sale of alcoholic beverages, or any application requesting approval of a relocation of the licensed premises, or any application requesting approval of a transfer of a license to another person, within the borough, in the following situations:

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. A protest shall not be filed for balances due secured by a payment agreement authorized by borough ordinances, as long as:

a. the applicant or transferor is in compliance with the payment agreement; and

b. the payment agreement requires payment in full by the end of the next license year; and

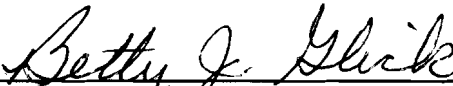
c. the applicant or transferor is involved in no more than two payment agreements within the prior five (5) years.

Section 2. That 5.18.600(B) is repealed and reenacted to read as follows:

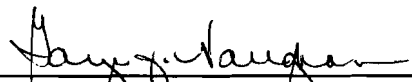
B. The mayor may enter into an agreement secured by a confession of judgment or a deed of trust on property with sufficient equity to cover the liability for delinquent sales taxes on such payment terms as the administration finds reasonable, provided that the terms shall require full payment of all obligations of the seller within a maximum period of 24 months from entry of such an agreement, unless a shorter term is required by other provisions of this code, in which case those provisions shall be followed. The mayor shall not enter into a repayment agreement with a seller who has been involved in a repayment agreement within the prior five (5) years, unless otherwise provided in this code.

Section 3. This ordinance is effective January 1, 1992.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH ON THIS 21st DAY OF APRIL, 1992.


Betty J. Glick, Assembly President

ATTEST:


Gaye J. Vaughan, Borough Clerk