

Introduced by: Mayor
Date: July 22, 1986
Vote: Unanimous
Action: Adopted as amended

KENAI PENINSULA BOROUGH

RESOLUTION 86-102

ESTABLISHING REQUIREMENTS FOR CONTRACTORS TO BE IN COMPLIANCE WITH BOROUGH TAX PROVISIONS.

WHEREAS, personal property taxes apply to all business-owned personal property; and

WHEREAS, real property taxes are applicable to all business-owned real property; and

WHEREAS, sales taxes are required to be collected and subsequently remitted to the Borough by all businesses with retail sales of goods or services; and

WHEREAS, the Borough, from time to time, contracts for goods or services with businesses or individuals who are found to be delinquent in either real property taxes, personal property taxes, or sales taxes; and

WHEREAS, these contracts are frequently paid with tax dollars collected from other businesses and individuals who comply with the Borough Code; and

WHEREAS, it is imprudent for the Borough to contract with business or individuals who do not comply with the Borough Code of Ordinances in the areas of taxes;

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

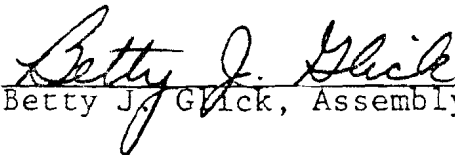
Section 1. That no contract will be awarded to any individual or business who is found to be in violation of the Borough Code of Ordinances in the several areas of taxation which is not remedied within ten days' notice.

Section 2. That any contract can be terminated for cause if it is determined that the contractor is in violation of any taxation ordinance and if such violation is not cured within ten days of notification by regular mail. If the delinquency arises due to nonfiling of sales tax, no payment will be made to the contractor until all filings have been made and all amounts due are remitted.

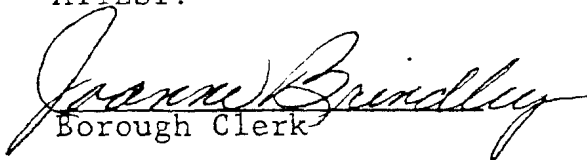
Section 3. That the Borough reserves any right it may have to set off amounts owed by its contractor(s) for delinquent Borough taxes against any amount owing to the contractor(s) under a contract between the Borough and the contractor(s).

Section 4. That this resolution shall take effect immediately upon its adoption.

ADOPTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH ON
THIS 5th DAY OF August, 1986.


Betty J. Glick, Assembly President

ATTEST:


Borough Clerk