Introduced by:	Mayor
Date:	02/04/03
Action:	Adopted
Vote:	9 Yes, 0 No

## **KENAI PENINSULA BOROUGH RESOLUTION 2003-015**

## A RESOLUTION REQUESTING THAT THE STATE OF ALASKA DIVISION OF PARKS AND OUTDOOR RECREATION INCLUDE PERSONAL PROPERTY TAX **COMPLIANCE AS A REQUIREMENT TO QUALIFY FOR KENAI RIVER GUIDE PERMITS**

- WHEREAS, Resolution 1991-52 requested the State of Alaska, Division of Parks and Outdoor Recreation to consider payments of Kenai Peninsula Borough Sales Tax to qualify for Kenai River Guiding Permits; and
- WHEREAS, the State of Alaska, Division of Parks and Outdoor Recreation, now requires that businesses or individuals wishing to obtain a Kenai River Guide Permit be in compliance with the borough sales tax code in order to be eligible to receive such permit; and
- WHEREAS, in addition to collecting and remitting sales taxes, Kenai River guides are also required to annually file and pay taxes on the personal property used to conduct guiding activities; and
- WHEREAS, requiring that Kenai River guides be in compliance with the borough's personal property tax code in addition to the sales tax code would aid in the collection of delinquent personal property taxes;

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

- SECTION 1. The Kenai Peninsula Borough Assembly urges the State of Alaska, Division of Parks and Outdoor Recreation, to require that applicants for a Kenai River Guide Permit be in compliance with the borough's personal property tax code, as well as the borough sales tax code, in order to qualify for Kenai River Guide Permits.
- SECTION 2. That a copy of this resolution be sent to the Kenai Area Superintendent, Division of Parks and Outdoor Recreation.
- **SECTION 3.** That this resolution takes effect immediately upon its adoption.

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## ADOPTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 4TH DAY OF FEBRUARY 2003.

Pete Sprague, Assembly President

ATTEST:

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