


TRANSMITTAL MEMORANDUM

TO: The Honorable Mayor & City Council

FROM: Delilah A. Walsh, City Manager Initials: 

DATE: December 28, 2022 File #: MGR22-101

RE: **Ordinance No. 22-1957 - Amending Subsection (C) Of The Ketchikan Municipal Code Section 3.04.070 Entitled "Duty To Keep Books – Investigation"; And Establishing An Effective Date**

The motion detailed below was prepared at the request of City Attorney Mitch Seaver, who asked that it be placed before the City Council for consideration. If adopted, the motion provides for approving Ordinance No. 22-1957, which amends subsection (c) of Ketchikan Municipal Code Section 3.04.070 to allow for the Ketchikan Gateway Borough to take certain actions in serving a notice of estimated taxes and the deadline for the seller to file an accurate return. As explained in the City Attorney's accompanying memorandum, this ordinance will change City tax code to align with the code of the Ketchikan Gateway Borough, who collects and remits the City's taxes.

Ordinance No. 22-1957 was brought before the City Council at the meeting of December 15, 2022. This is the second reading of this amendment.

The City Attorney will be attending the City Council meeting of January 5, 2023, in order to address any questions and/or concerns that Councilmembers may have.

A motion has been prepared for City Council consideration.

Recommended Motion: I move the City Council approve Ordinance No. 22-1957 in second reading, amending subsection (c) of the Ketchikan Municipal Code section 3.04.070 entitled "Duty to keep books – Investigation"; and establishing an effective date.

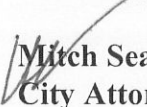
Mitch Seaver

City Attorney
City of Ketchikan, Alaska

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Ketchikan, Alaska 99901
Telephone (907) 228-5611
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MEMORANDUM

TO: Delilah Walsh, City Manager
Michelle Johansen, Finance Director

FROM:  Mitch Seaver
City Attorney

DATE: December 7, 2022

SUBJECT: Sales Tax Ordinance Amendment

A proposed amendment to the City Sales Tax Ordinance is transmitted herewith. As you know the Borough collects the City's sales taxes and remits them to the City. The reason for the proposed amendment is so the City's ordinance is the same as the Borough's ordinance relating to the service of a notice of estimated taxes and the deadline for the seller to file an accurate return.

THE CITY OF KETCHIKAN, ALASKA

ORDINANCE NO. 22-1957

AN ORDINANCE OF THE COUNCIL OF THE CITY OF KETCHIKAN, ALASKA; AMENDING SUBSECTION (C) OF THE KETCHIKAN MUNICIPAL CODE SECTION 3.04.070 ENTITLED “DUTY TO KEEP BOOKS - INVESTIGATION”; AND ESTABLISHING AN EFFECTIVE DATE.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF KETCHIKAN, ALASKA, AS FOLLOWS:

Section 1: Amendment. Subsection (c) of the Ketchikan Municipal Code Section 3.04.070, entitled “Duty to keep books - Investigation,” is hereby amended to read as follows:

“(c) In the event the **Ketchikan Gateway Borough** ~~[revenue collector]~~ is unable to ascertain the tax due to be remitted by a seller by reason of the failure of the seller to keep accurate books, allow inspection, failure to file a return, or falsification of records, the **Ketchikan Gateway Borough** ~~[revenue collector]~~ may make an estimate of the tax due based upon all of the information available. Notice of the estimate of taxes due shall be furnished by certified mail to the seller, **by hand delivery to the seller or to a responsible adult in charge at the place of business; provided that if there is no business premises, delivery may be accomplished in the same manner as service under Alaska District Court Civil Rule 11,** and shall become final for the purposes of determining liability of the seller to the city in **10** ~~[30]~~ **working** days unless the seller earlier files an accurate return, supported by satisfactory records, indicating a lesser liability.

Section 2: Effective Date. This ordinance is effective one (1) month after its final passage and publication.

PASSED ON FIRST READING _____.

FINAL PASSAGE _____.

Dave Kiffer, Mayor

ATTEST:

Kim L. Stanker
City Clerk

FYI: Bracketed language is intended to be removed from the existing ordinance, and underlined language in bold type is intended as an addition to the existing Ketchikan Municipal Code.

EFFECTIVE DATE:			
ROLL CALL	YEA	NAY	ABSENT
BRADBERRY			
FINNEGAN			
FLORA			
GAGE			
GASS			
KISTLER			
MAHTANI			
MAYOR			