

POSSIBLE MOTION

I MOVE TO approve Ordinance 2012-08 on
second reading.

This motion was postponed at your last meeting and is still on the floor.

CITY AND BOROUGH OF SITKA

ORDINANCE NO. 2012-08

AN ORDINANCE OF THE CITY AND BOROUGH OF SITKA AMENDING
SITKA GENERAL CODE SECTION 4.09.010 ENTITLED "LEVY OF SALES
TAX" TO REALLOCATE THE PERCENTAGES OF THE
FISH BOX SALES TAX

1. **CLASSIFICATION.** This ordinance is of a permanent nature and is intended to become a part of the Sitka General Code ("SGC").

2. **SEVERABILITY.** If any provision of this ordinance or any application to any person or circumstance is held invalid, the remainder of this ordinance and application to any person or circumstance shall not be affected.

3. **PURPOSE.** Sitka General Code Section 4.09.010, entitled "Levy of Sales Tax," subsection C is amended to reallocate the percentages of the revenues from the "Fish Box Sales Tax" so that a greater percentage goes into the Harbor fund.

4. **ENACTMENT.** NOW, THEREFORE, BE IT ENACTED by the Assembly of the City and Borough of Sitka that SGC Chapter 4.09.010 "Levy of Sales Tax" is amended as follows (new language underlined; deleted language stricken):

4.09.010 Levy of Sales Tax.

* * *

C. A flat rate of ten dollars per fish box shall be levied on the packaged fish and/or seafood caught or taken and retained by fish charter customers as part of the fish charter. This tax shall be paid by the fish charter customer, collected by whoever packages the fish and/or seafood caught or taken by the fish charter customer, and is in addition to any sales tax paid based on the cost of the charter. This tax is effective January 1, 2007. For purposes of this subsection, a "fish box" means any packaging by a fish charter operator or processor of fish and/or seafood caught or taken as part of the charter by a fish charter customer. The sales tax collected from this levy on fish boxes shall be deposited by the finance director in the following funds in the following ratios:

1. Sixty ~~Thirty~~ percent in the harbor fund; and

2. Twenty ~~Thirty~~ percent in a fisheries enhancement fund, available to be used for any fisheries enhancement proposal upon approval of the proposal by the assembly; and

3. Twenty ~~Forty~~ percent in the general fund.

44 D. Except as provided in subsection C of this section, all moneys accumulated under the terms of
45 this chapter shall be deposited by the finance director in the general fund of the City and Borough
46 of Sitka and shall be used for the general operating expenses of the City and Borough of Sitka in
47 such a proportion as deemed advisable from time to time by the assembly.

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50 **5. EFFECTIVE DATE.** This ordinance shall become effective on March 1, 2012,
51 after passage by the City and Borough of Sitka Assembly.

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53 **PASSED, APPROVED, AND ADOPTED** by the Assembly of the City and Borough of
54 Sitka, Alaska on this 28th day of February 2012.

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Thor Christianson, Vice- Deputy Mayor

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62 ATTEST:

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Colleen Ingman, MMC
67 Municipal Clerk

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69 Amended on 2/14/12
70 First Reading as amended 2/28/12
71 Second Reading 3/13/12
72 Postponed to 3/27/12

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