

CITY AND BOROUGH OF SITKA

ORDINANCE NO. 2013-44

AN ORDINANCE OF THE CITY AND BOROUGH OF SITKA AMENDING SECTION 4.09.020 COLLECTION OF TAX, OF THE SITKA GENERAL CODE SO THAT IN OCTOBER OF EACH YEAR THE ASSEMBLY ROUTINELY AND TIMELY CONSIDERS WHETHER TO AUTHORIZE ANY SALES TAX FREE DAY(S) FOR CERTAIN SALES THAT HAVE HISTORICALLY FOLLOWED THE THANKSGIVING HOLIDAY

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 circumstances shall not be affected.

3. PURPOSE. This ordinance is established so that the Assembly routinely and timely considers whether to allow any sales tax free day(s) (where particular days will be free from sales tax), following the Thanksgiving Holiday. This authorization shall be placed on the Assembly's agenda at their first regular meeting each October. Local businesses desire more time in planning for any sales tax free day(s) and therefore request this action be codified.

4. ENACTMENT. NOW, THEREFORE, BE IT ENACTED by the Assembly of the City and Borough of Sitka, Alaska that Sitka General Code 4.09 is amended to add at Subsection 4.09.020 Collection of Tax B. assuring that at the Assembly's first regular meeting in October of each year they shall decide whether to authorize any sale tax free day(s) following the Thanksgiving Holiday.

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4.09.020 Collection of tax.

A. The tax described in Section 4.09.010(A) is imposed on the purchaser and must be collected by the seller and paid to the city and borough of Sitka by the seller as provided in Section 4.09.270. The seller holds all taxes collected in trust for the city and borough of Sitka. The tax must be applied to the sales price.

40 B. The Assembly at their first meeting of October each year shall consider whether to
41 authorize any Sales Tax Free day(s) that have historically followed Thanksgiving. If
42 authorized the sales tax free day(s) will not be applicable to any sale of fuel, nor affect
43 any sale which is part of a continuing obligation of the buyer to pay the seller over time.

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45 **5. EFFECTIVE DATE.** This ordinance shall become effective on the day after
46 the date of its passage.

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48 **PASSED, APPROVED, AND ADOPTED** by the Assembly of the City and
49 Borough of Sitka, Alaska this 10th of December, 2013.

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52 Mim McConnell
53 Mayor

54 **ATTEST:**
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56 Colleen Ingman, MMC
57 Municipal Clerk

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