

CITY AND BOROUGH OF SITKA  
ORDINANCE NO. 2020-16

AN EMERGENCY ORDINANCE OF THE CITY AND BOROUGH OF SITKA  
EXTENDING THE SALES TAX FILING AND REMITTANCE DEADLINES  
FOR FIRST QUARTER 2020 FROM APRIL 30 UNTIL JUNE 30  
AND WAIVING ANY PENALTIES AND INTEREST DURING THE EXTENSION

**FAILED ON FIRST READING 4/14/2020**

BE IT ENACTED by the Assembly of the City and Borough of Sitka as follows:

- 1. **CLASSIFICATION.** This emergency ordinance is not of a permanent nature and is not intended to be a part of the Sitka General Code of the City and Borough of Sitka.
- 2. **SEVERABILITY.** If any provision of this emergency ordinance and application thereof to any person and circumstances is held invalid, the remainder of this emergency ordinance and application thereof to any person and circumstances shall not be affected thereby.
- 3. **PURPOSE.** The purpose of this emergency ordinance is to provide much needed relief to persons required to file sales tax returns and remit sales tax to the City and Borough of Sitka by extending the deadline for filing sales tax returns and remitting sales tax, as required in Sitka General Code (“SGC”) 4.09.270.A, for the first quarter of 2020 from April 30 until June 30, and to waive any penalties and interest, as imposed in SGC 4.09.350.A, incurred during said period of extension. More specifically:
  - WHEREAS,** the Assembly recognizes that an emergency exists due to the COVID-19 pandemic that affects the life, health, welfare or property of persons required to file sales tax returns and remit sales tax to the City and Borough of Sitka; and
  - WHEREAS,** the COVID-19 pandemic has caused great personal hardships and inconveniences that have made it extremely difficult for many persons required to file sales tax returns with the City and Borough of Sitka to meet the deadline for filing a return as required in SGC 4.09.270.A; and
  - WHEREAS,** the COVID-19 pandemic has caused great economic hardships to many of the persons required to remit sales tax to the City and Borough of Sitka; and
  - WHEREAS,** while the Assembly acknowledges that the timely filing of sales tax returns and remittance of sales tax, and the related payment of penalties and interest, is important, the significant risk posed to life, health, welfare or property of persons in Sitka by the COVID-19 pandemic, and the resulting personal hardships and inconveniences and economic hardships, requires the enactment of this emergency ordinance.
- 4. **ENACTMENT.** NOW, THEREFORE, BE IT ENACTED by the Assembly of the City and Borough of Sitka that the deadlines for filing sales tax returns and for remitting sales tax, as required in SGC 4.09.270.A , are extended for the first quarter of 2020 from April 30 until June 30, and any penalties and interest, as imposed in SGC 4.09.350.A, incurred during said period of extension are hereby waived.

5. **EMERGENCY DECLARATION:** In accordance with the Home Rule Charter of the City and Borough of Sitka, Section 3.03 “Emergency Ordinances,” the Assembly of the City and Borough of

54 Sitka hereby declares that an emergency exists that affects the life, health, welfare or property of  
55 persons within Sitka for those reasons stated above.  
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57 **6. EFFECTIVE DATE.** This emergency ordinance shall become effective on the day it is  
58 adopted, as an emergency exists as stated above. A public service announcement shall be widely  
59 distributed providing public notice of this emergency ordinance.  
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61 In accordance with the Home Rule Charter of the City and Borough of Sitka, Section 3.03 “Emergency  
62 Ordinances,” this emergency ordinance may be adopted at the meeting which it is presented and shall  
63 expire 61 days after adoption, but this shall not prevent re-enactment of this emergency ordinance if  
64 the emergency still exists upon expiration. Accordingly, this emergency ordinance is pre-scheduled  
65 for re-enactment under unfinished business at the June 9, 2020, regular meeting of the Assembly.  
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67 **INITIALLY PASSED, APPROVED, AND ADOPTED** by the Assembly of the City and Borough of  
68 Sitka this 14<sup>th</sup> day of April 14, 2020.  
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71 Gary L. Paxton, Mayor  
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73 ATTEST:  
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76 Sara Peterson, MMC  
77 Municipal Clerk  
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79 1<sup>st</sup> reading – Emergency Ordinance 4/14/2020 in accordance with Home Rule Charter, Section 3.03.  
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81 Re-enactment pre-scheduled for 6/9/2020 to address and extend the 61-day expiration.  
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