

**Yes:** 6 - Christianson, Knox, Mosher, Nelson, Himschoot, and Duncan

**Absent:** 1 - Eisenbeisz

- M**     [21-139](#)     Discussion / Direction / Decision on directing the Municipal Administrator to enter a funding and maintenance agreement with the Birds and Benches Work Group of the Sitka Decolonizing Dialogue for the installation and upkeep of three benches in the courtyard area of Harrigan Centennial Hall
- Finance Director Melissa Haley noted the concept had been reviewed by a number of commissions. She told of staff concerns regarding the location of the benches and said the long term maintenance of the benches hadn't been addressed. Municipal Administrator Leach stated he was looking for direction from the Assembly. Nelson reminded of the community divide that had transpired with the removal of the Baranov statue. Assembly Members directed the Administrator to work with the Birds and Benches Group, City staff, and to develop a maintenance agreement.
- N**     [21-140](#)     Decision on whether to allow sales tax free day(s) following the Thanksgiving holiday and set date(s)
- Eisenbeisz, a business owner on Lincoln Street, asked to be recused. Deputy Mayor Christianson concurred.
- Richard Wein noted sales tax free days had been a tradition for years and wondered how remote sellers would be included.
- Christianson wondered if it would be possible to make effective for local stores only. Finance Director Melissa Haley answered no and said it would be considered discrimination against the remote sellers. She relayed the City was required to inform the Alaska Remote Seller Sales Tax Commission (ARSSTC) of sales tax free days. Citizens who shopped online during the sales tax free days would work through the vendor or ARSSTC to get reimbursed for tax paid.
- A motion was made by Himschoot to authorize November 26 and November 27 as Sales Tax Free day(s) for 2021 noting the sales tax free day(s) will not be applicable to any sale of fuel, alcoholic beverages, tobacco products, and marijuana, nor affect any sale which is part of a continuing obligation of the buyer to pay the seller over time. The motion PASSED by the following vote.**
- Yes:** 6 - Christianson, Knox, Mosher, Nelson, Himschoot, and Duncan
- Recused:** 1 - Eisenbeisz
- O**     [21-141](#)     Consider waiving \$100 late fee penalty assessed for Siemens Industry, Inc. for the Q4 2020 sales tax filing period
- Municipal Attorney reviewed procedures and noted the Sitka General Code did not allow staff to eliminate the penalty thus it was taken before the Assembly. Finance Director Melissa Haley relayed there was a requirement that all registered businesses file a sales tax return, even if the amount was zero. She added the filing was an important tool to understand who was operating within Sitka. Haley said the business owner had a good history with filing on time. Nelson reminded Siemens was unaware the return didn't arrive on time.