

CITY AND BOROUGH OF SITKA

ORDINANCE NO. 2013-41

AN ORDINANCE OF THE CITY AND BOROUGH OF SITKA AMENDING SECTION 4.09.100 OF THE SITKA GENERAL CODE TO IDENTIFY POSSIBLE SALES TAX HOLIDAYS FOR CERTAIN SALES IN 2013

1. **CLASSIFICATION.** This ordinance is of a permanent nature and is not 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 intended for the Assembly to consider on their first regular meeting each October whether they will allow any sales tax free day(s) following the Thanksgiving Holiday where particular days will be free from sales tax. If authorized the sales tax free day(s) will not be applicable to any sale of fuel, nor affect any sale which is part of a continuing obligation of the buyer to pay the seller over time. 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 at their first regular meeting in October of each year they shall decide whether to authorize any sale tax free days following the Thanksgiving Holiday. Where sales will be exempt from the sales tax set out at Chapter 4.09 of the Sitka General Code if such sales are not part of a continuing obligation on the buyer to pay the seller over time, and if such sales are not sales of fuel.

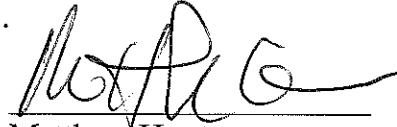
4.09.020 Collection of tax.

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.

B.

5. EFFECTIVE DATE. This ordinance shall become effective on the day after the date of its passage. This ordinance will expire on December 31, 2013.

PASSED, APPROVED, AND ADOPTED by the Assembly of the City and Borough of Sitka, Alaska this 26th of November, 2013.



Matthew Hunter
Deputy Mayor

ATTEST:



Colleen Ingman, MMC
Municipal Clerk