

**CITY AND BOROUGH OF SITKA
ORDINANCE NO. 2020-24A**

**AN EMERGENCY ORDINANCE OF THE CITY AND BOROUGH OF SITKA
ABATING ANY PENALTIES AND INTEREST FOR THE FIRST QUARTER SALES TAX 2020
FILING PERIOD UNTIL JUNE 30, 2020, WITH AMENDMENT**

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 remit sales tax to the City and Borough of Sitka, as required in Sitka General Code ("SGC") 4.09.270, by abating the penalties and interest for the 2020 first quarter sales tax filing period until June 30, 2020, as imposed in SGC 4.09.350.A.2 and 3, such that penalties and interest would only accrue starting July 1, 2020. 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 remit sales tax to the City and Borough of Sitka; 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 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 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 filing and remitting sales tax, as required in SGC 4.09.270, is required but the associated penalties and interest, as imposed in SGC 4.09.350.A.2 and 3, for the 2020 first quarter sales tax filing period be abated until June 30, 2020, such that penalties and interest only accrue starting July 1, 2020. Amendment Enacted: Penalties and interest shall only be abated if the filer (1) submits an abatement request through signed letter declaring need due to COVID-19 circumstances, to the Finance Director or designee, and remits all taxes due for the first quarter, both on or before June 30, 2020, and (2) in that request, certifies by signature financial need for the abatement of penalties and interest.

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 Sitka hereby declares that an emergency exists that affects the life, health, welfare or property of persons within Sitka for those reasons stated above.

6. EFFECTIVE DATE. This emergency ordinance shall become effective on May 1, 2020, as an emergency exists as stated above. A public service announcement shall be widely distributed providing public notice of this emergency ordinance.

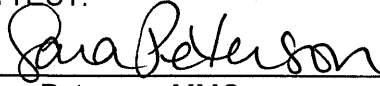
In accordance with the Home Rule Charter of the City and Borough of Sitka, Section 3.03 "Emergency Ordinances," this emergency ordinance may be adopted at the meeting which it is presented and shall expire June 30, 2020.

AMENDED, PASSED, APPROVED, AND ADOPTED by the Assembly of the City and Borough of Sitka this 28th day of April, 2020.



Gary L. Paxton, Mayor

ATTEST:



Sara Peterson, MMC
Municipal Clerk

1st and final reading – Emergency Ordinance 4/28/2020 in accordance with Home Rule Charter, Section 3.03.

Sponsors: Nelson / Christianson