

**CITY AND BOROUGH OF SITKA
ORDINANCE NO. 2018-41**

AN ORDINANCE OF THE CITY AND BOROUGH OF SITKA AMENDING TITLE 4 "REVENUE AND FINANCE" OF THE SITKA GENERAL CODE BY MODIFYING CHAPTER 4.09 "SALES TAX" AT SECTION 4.09.020 "COLLECTION OF TAX"

1. CLASSIFICATION. This ordinance is of a permanent nature and is intended to become a part of the Sitka General Code.

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 circumstance shall not be affected.

3. PURPOSE. The purpose of this ordinance is to add alcoholic beverages, tobacco products, and marijuana to the list of the products that are not authorized for sales tax exemptions on sales tax free day(s), if and when the assembly approves sales tax free day(s), typically held in November.

4. ENACTMENT. NOW, THEREFORE, BE IT ENACTED by the Assembly of the City and Borough of Sitka that the Sitka General Code section 4.09.020 "Collection of Tax" at subsection B is amended to read as follows (new language underlined; deleted language stricken):

**TITLE 4
REVENUE AND FINANCE**

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**Chapter 4.09
SALES TAX**

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Sections:

4.24.020 Collection of tax

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4.24.020 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. The assembly at their first meeting of September each year shall consider whether to authorize any sales tax free day(s) that have historically followed Thanksgiving. If authorized the sales tax free day(s) will not be applicable to any sale of fuel, alcoholic beverages, tobacco products, and marijuana, as such are defined in this code, nor affect any sale which is part of a continuing obligation of the buyer to pay the seller over time.

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5. EFFECTIVE DATE. This Ordinance shall become effective the day after the date of its passage.

PASSED, APPROVED, AND ADOPTED by the Assembly of the City and Borough of Sitka, Alaska, this 25th day of September, 2018.


Matthew Hunter, Mayor

ATTEST:


Sara Peterson, MMC
Municipal Clerk

1st reading 8/14/18

2nd reading 8/30/18 postponed to 9/25/18

2nd and final reading 9/25/18

Sponsors: Hunter / Miyasato