

ORDINANCE NO. 190

An ordinance of the City Council of Bethel, Alaska, repealing and reenacting Chapter 4.16 of the Code of Ordinance of the City of Bethel.

BE IT ENACTED BY THE COUNCIL OF THE CITY OF BETHEL, ALASKA, THAT THE BETHEL SALES TAX ORDINANCES, CHAPTER 4.16 OF THE CODE OF ORDINANCES, IS HEREBY REPEALED IN ITS ENTIRETY, INCLUDING ALL AMENDMENTS THERETO, AND REENACTED TO READ AS FOLLOWS:

CHAPTER 4.16. SALES TAX

Sections:

- 4.16.010 Definitions.
- 4.16.020 Imposition; rate; exceptions.
- 4.16.030 Exemptions-Enumerated.
- 4.16.040 Exemption-Application.
- 4.16.050 Tax added to sales price.
- 4.16.060 Bracket collection schedule.
- 4.16.070 Situs of taxable transaction.
- 4.16.080 Books, records and accounts.
- 4.16.090 Monthly returns and payments.
- 4.16.100 Termination, sale or transfer of retail business.
- 4.16.110 Liability.
- 4.16.120 Interest for delinquency.
- 4.16.130 Estimated tax.
- 4.16.140 Tax evasion.
- 4.16.150 Audits
- 4.16.160 Enforcement remedies.
- 4.16.170 Liens.
- 4.16.180 Appeal.
- 4.16.190 Refund of sales tax and interest.
- 4.16.200 Effective date.

(11/15/89)

4.16.010. Definitions.

For purposes of this chapter, certain words and phrases are defined as follows:

(a) A "common carrier" is a person engaged in transporting passengers or goods or both for valuable consideration in the normal course of the business of that person, or a seller engaged in transporting directly to a common carrier goods sold by him or her in a retail sales transaction directly to a buyer residing outside the city.

(b) "Goods" include all species of property defined in the Alaska Uniform Commercial Code (AS 45.01.101 et seq.), future goods, things in action, investment securities, and goods to be severed from realty.

(c) A "person" is an individual, partnership, cooperative, association, joint venture, corporation, estate trust, business, receiver, or any entity, group or combination acting as a unit.

(d) A "retail sales transaction" is any sale, lease, rental, transfer or assignment of any right, title or interest in any goods, and any provision of services, for valuable consideration.

(e) A "seller" is every person making a retail sales transaction to a buyer or consumer, every person renting goods and every person performing services, for valuable consideration.

(f) The "selling price" is the present fair market value of all detriment incurred by the buyer in the retail sales transaction, including cash payments, debt obligations and the present value of goods, realty or service.

(g) "Services" include all species of acts, activities, labor, advise, consultation, advertising, brokering, retainers, representation and intercession but does not include services rendered to an employer by an employee.

(h) "Single Sale Unit" means that sale of a separate, single item or service which is customarily sold, advertised, contracted for sale of sold in the normal course of business as a separate and single item or unit or by a single unit of measurement (i.e. per gallon, ton, hour, day, week, month, foot sack, yard, pound, piece, group, each, box, set, package, or other common unit of measurement). A single sale unit shall include a sale by contract, quote, bid or other lump sum amount only if the sale is based on and computed as a single bid, quote, sum or package price rather than as an accumulation, sum or aggregation of prices of separately identifiable or separate unit prices as defined above.

(i) A "sale for resale" is any retail sales transaction made solely for the purpose of reselling without alternation by the buyer in the regular course of his or her business.

4.16.020. Imposition; rate; exceptions.

(a) There shall be levied and collected a sales tax of five percent of the selling price on all retail sales transactions in the City of Bethel except as provided in subsection (b) below.

(b) No sales tax shall be levied or collected on the following retail sales transactions:

(1) Daycare services for children.

(2) Casual and isolated sales not made in the regular course of business.

(3) Sales and rentals of goods and services resulting from orders received from outside the city by mail, telephone or other similar public modes of communication if delivery of the goods ordered is made outside the city by mail or common carrier, or if the performance of the services ordered occurs outside the city. Any portion of the services performed inside the city shall not be included in this exception, and shall be fully taxable.

(4) That portion of the selling price of a single sale unit in excess of Ten Thousand Dollars, including that part of a periodic rental price of all types of property exceeding Ten Thousand Dollars. The periodic rental price is the amount owed on a monthly or more frequent period; Rentals exceeding a payment period of one (1) month are computed for sales tax purposes as though payment were to be made on a monthly basis.

(5) Court-fixed Fees. Any sale where the price is fixed by law, by a court of competent jurisdiction, or any other authority beyond the control of the seller, and where, if the tax were applied, its effect would become an income tax upon the seller.

(6) Dues and fees. Dues or fees paid to clubs, labor union, and fraternal organizations.

(7) Exports. A sale made to a person in a foreign country for shipment out of the United States except where the goods or products sold are exported in bond for reentry into the United States.

(8) Federal and State Prohibitions. A sale which the municipality is prohibited from taxing under the Constitution and laws of the United States or the Constitution and the laws of the State of Alaska.

(9) Freight and Wharfage. Freight and wharfage charges, whether arising out of foreign, interstate or intrastate commerce. Warehouse and storage services are taxable.

(10) Insurance. The sale of insurance policies, guaranty bonds, and fidelity bonds.

(11) Loans. The loaning of money and interest charged for loans.

(12) Newspapers. The sale of newspapers and periodicals to a consumer by a carrier.

(13) Public Food. The sale of food and beverages to the public in high school or college cafeterias or lunchrooms which are operated primarily for teachers and students and not for a profit.

(14) Resale. A sale for resale of a product, service or rental, to a consumer where the resale is subject to tax.

(15) Student Transportation. The service of transporting students to and from a school in vehicles.

(16) House Construction by Homeowner. That portion of the total cost of labor and materials for house construction exceeding Ten Thousand Dollars, provided a private individual acts as a general contractor in constructing his own home.

(17) Food Stamps. Purchases made with food coupons, food stamps, or other type of certificate issued under 7 U.S.C. 2011 - 2025 (Food Stamp Act).

(c) Exceptions-Applications. Persons desiring exceptions under subsections (14) or (16) above must make written application for the exception on a form supplied by the city manager or his agent, which shall be numbered and signed by the city manager or his agent, and a copy provided to the applicant. The city manager may at any time require proof of the grounds for the exception and the claimant shall have the burden of establishing his or her qualifications for the exception. The exception laws shall be strictly construed in favor of taxation.

4.16.030. Exemptions-Enumerated.

The following persons are exempt from payment of sales tax upon presentation to any seller of a valid exemption certificate and reasonable identification:

(1) All persons sixty-five years of age and older who have been bona fide residents of the State of Alaska for not less than thirty (30) consecutive days and who have obtained a certificate of exemption from the city and are purchasing goods for their own use or consumption or for the use of consumption of their spouse.

(2) Non-profit organizations. (a) A sale of goods or services to an entity that, at the time of the sale, is legally constituted and legitimately acting in accordance with a duly authorized federal tax exempt status pursuant to IRS Regulations, Sec. 501 (c) or its successor regulation, if the same goods or services are used exclusively in the fulfillment of activities within that federal tax exempt status.

(b) Sales made by nonprofit organizations which do not have paid employees and who do not keep normal business hours are exempt. All other sales by nonprofit organizations are taxable.

(3) Church Sales. Sale of tangible property or the sale of services by a church are exempt, except where the sale of service is incidental to a business for a profit.

(4) Governmental Agencies. A sale directly to the United States government, the state and its political subdivisions, the city or any departments thereof, is exempt. A sale made to a contractor to be utilized in the manufacture and production of property for sale to an agency of any of the above governments under a cost plus contract is taxable as the contractor is deemed the consumer. A sale to a governmental contractor which does not become a physical part of the property being constructed for any of the above governments is taxable. For purposes of this subsection, "a physical part of the property" means the article is easily and readily identifiable in the property constructed.

(5) Medical Services and Sales. Medical, ambulance, dental and hospital services are exempt. The sale of hearing aids and medicinal preparations when prescribed by a licensed practitioner are exempt. Medical, dental and hospital services do not include services rendered by chiropodists, veterinarians, barbers, cosmeticians and masseurs.

(6) Manufacturers and Contractors. A sale to a manufacturer or contractor is exempt if the article becomes a physical part of a manufactured product or structure which when sold is subject to this tax. "Physical part of a manufactured product or structure" means that the article must be easily and readily identifiable in the manufactured article or structure, as the case may be.

(7) Taxicab and Limousine Services. The service of transporting passengers by taxicab and limousine vehicles is exempt. The lease of vehicle for hire permits is taxable.

4.16.040. Exemptions-Applications.

(a) No exemption may be granted except upon written application for the exemption on a form supplied by the city manager or his agent. Exemptions must be applied for every year except for governmental agencies and persons sixty-five years and older, which need apply for exemptions one time only. The forms shall be numbered and signed by the city manager or his agent and a copy provided to the applicant.

(b) The city manager may at any time require proof, in the form he or she considers necessary, of the grounds for the exemption and the amount of the exemption claimed under this section. The claimant shall have the burden of

establishing his or her qualifications for an exemption, and the exemption laws and cases shall be strictly construed in favor of taxation.

4.16.050. Tax added to sales price.

(a) Sellers shall add sales tax to the selling price. Such sales tax is a debt from the buyer or consumer to the seller until paid, and the same is recoverable at law in the same manner as other debts.

(b) In cases of payment by installment, the seller shall credit the payments first to payment of the sales tax due on the retail sales transaction, when the revenue is realized by the seller.

(c) Upon collection by the seller of the taxes imposed herein, title to the collected taxes shall vest in the city. Pending transmittal to the city, seller shall hold the tax funds in trust for the benefit of the city.

4.16.060. Bracket collection schedule.

The tax shall be stated separately on all invoices, receipts and other documents of the sale. The tax shall be charged in accordance with the following schedule:

<u>Selling Price</u>	<u>Amount of Sales Tax</u>
\$.01 -- .20	\$ no tax
.20 -- .40	.01
.41 -- .60	.02
.61 -- .80	.03
.81 -- 1.00	.04
Over 1.00	5% of selling price

4.16.070. Situs of taxable transaction.

(a) The point of delivery of the services, rentals or goods by the seller is the point at which the retail sales transaction is deemed to have occurred.

(b) Whenever a seller with a Bethel outlet consummates a mail order sale sent directly to a Bethel buyer, the transaction shall be construed as occurring in the city for tax purposes unless the seller meets the burden of proving that the direct mail order sale is wholly disassociated from any assistance by its Bethel operations.

(c) In cases where services and goods are delivered both inside and outside of the City of Bethel tax shall be due on that portion of the retail sales transaction

delivered inside the City of Bethel.

4.16.080. Books, records and accounts.

The seller shall compile and retain for at least three years following the end of each tax year accurate and complete books, records and accounts of all retail sales transactions, including detailed information describing the goods, services and buyers involved in all expected and exempted retail sales transactions.

4.16.090. Monthly returns and payments.

(a) For each separate business entity and location, a seller shall complete a city sales tax return reporting accurately and completely in a manner established by the form, all retail sales transactions during the preceding calendar month. Each sales tax return shall set forth the gross receipts of the retail business for the calendar month, including all taxable and nontaxable transactions; the amount of tax thereon; and such other information as the city clerk may require.

(b) Any person who filed or should have filed a sales tax return for the prior month shall file a return even though no tax may be due. This return shall show why no tax is allegedly due, or, if the business is sold, the person to whom it was sold, the date it was sold and the address and telephone number of the person to whom it was sold.

(c) Each sales tax return for a calendar month shall be received at the office of the city clerk or postmarked with sufficient postage on or before the thirtieth day of the month succeeding the end of that calendar month for which the return is submitted. In the event that the due date is a Saturday, Sunday or State of Alaska legal holiday, the sales tax return shall be received or postmarked with sufficient postage on or before the next following business day. All taxes and interest due shall be remitted with the sales tax return, whether or not the same tax has been collected from the buyer provided, however, that if the total amount of tax due to the City is one-hundred dollars or less, the tax may be remitted with the sales tax return for the following month. Upon receipt of sufficient proof that the seller has made a diligent effort to collect delinquent sales tax due and owing from a buyer, the city clerk may deduct from the sales tax due to the city for the first or fourth calendar quarter that amount of sales tax paid to the city on uncollectible accounts during the preceding calendar year.

4.16.100. Termination, sale or transfer of retail business.

(a) A seller who sells, transfers or assigns a substantial portion of his retail business interest to another person shall make a final sales tax return within thirty (30) days after the date of such conveyance. The purchaser of the business shall withhold a portion of the purchaser money sufficient to pay any sales tax, penalties and interest which may be due, unless the seller displays a receipt from the city clerk showing that all tax obligations imposed by this chapter, to the date of the sale, transfer or assignment have been paid in full. Before any such sale is completed, the buyer and seller shall send to the city clerk, by registered first-class mail, postage prepaid, a copy of the notice referred to in AS 45.06.107 which statute is hereby made a part hereof, and said notice shall be so sent regardless of whether such notice would have otherwise been required to have been made and sent under the other provisions of AS 45.06.101, et. seq., Uniform Commercial Code - Bulk Transfers. Following receipt of said notice the City of Bethel shall have sixty (60) days in which to perform a final sales tax audit and assess sales tax liability against either the seller or purchaser of the business. Any purchaser, transferee or assignee of a business who fails to provide the city clerk with the notice required by this subsection shall be personally liable jointly and severally with the seller for such taxes, penalties and interest owed by the seller to the city.

(b) A seller who terminates his or her business without the benefit of a purchaser, successor or assign, shall make a final tax return and settlement of tax obligations within thirty (30) days after such termination.

(c) Any person who has filed a sales tax return shall be presumed to be making sales in succeeding months unless he or she files a subsequent return declaring the termination or sale of the retail business.

4.16.110. Liability.

(1) Upon termination, dissolution, or abandonment of a corporate business, any officer or other person having control or supervision of retail sales tax funds collected and held in trust or who is charged with the responsibility for the filing of returns or the payment of retail sales tax funds collected and held in trust, shall be personally liable for any unpaid taxes and interest and penalties on those taxes, if such officer or other person willfully fails to pay or to cause to be paid any taxes due from the corporation. For the purposes of this section, any retail sales taxes that have been paid but not collected shall be deductible from the retail sales taxes collected but not paid.

(2) The officer or other person shall be liable only for taxes collected which became due during the period he or she had the control, supervision, responsibility, or duty to act for the corporation described in subsection (1) of this section, plus interest on those taxes.

(3) This section does not relieve the corporation of other tax liabilities or otherwise impair other tax collection remedies afforded by law.

(4) Collection authority and procedures prescribed in this chapter apply to collections under this section.

4.16.120. Interest for delinquency.

Interest shall accrue on the principal amount of the delinquent tax at the rate of 18% percent per annum from the date of the delinquency until paid. Interest shall be assessed and collected in the same manner as the sales tax is assessed and collected.

4.16.130. Estimated tax.

(a) On or after the fifth day of delinquency in the filing of the required sales tax return, the revenue collector shall assess against the delinquent seller a sales tax for the delinquent period based on a reasonable estimate of the gross taxable revenues computed from prior tax returns submitted by the delinquent seller, plus twenty-five percent of the estimated gross taxable revenue. If the revenue collector determines that insufficient prior tax returns are available for computing a reasonable estimate of the gross taxable revenues, he or she may calculate the estimate from other sources of information, including but not limited to information derived from comparable businesses. Notice of the estimated assessment shall be provided to the seller by certified mail. Such assessment shall be due and owing retroactively on the first day of delinquency and shall be subject to the same interest provided in section 4.16.120.

(b) The estimated assessment of sales tax due and owing, as provided in subsection (a) above, shall become sufficient evidence of the amount due and owing to the city unless the city clerk receives, within ten days of the date of the certified mailing of notice of the estimated assessment, an accurate and complete sales tax return for the delinquent period together with a full payment of all taxes, and interest due or a payment plan is approved by the City or its agent, and an additional payment of one-hundred dollars to defray the expense to the city for estimating the delinquent taxes and providing notice thereof.

4.16.140. Tax evasion.

(a) Any person who fails to file a statement required by this chapter or who makes a false affidavit of the amount, location, kind or value of property subject to sales taxation, or who misuses a tax exemption certificate with intent to evade taxation, is guilty of a misdemeanor punishable upon conviction by a fine of not more than three hundred dollars together with the costs of prosecution.

(b) Any person who willfully or intentionally fails, neglects or refuses to comply with any provision of this chapter, or remits or rebates to a buyer or consumer whether directly or indirectly and by whatsoever means, all or any part of the tax levied hereunder, or makes in any form of advertising, verbally or otherwise, any statement which implies that the person is absorbing the tax, paying the tax for the buyer or consumer or user by an adjustment of prices or in any manner whatever, is guilty of a misdemeanor, provided, however, a seller may advertise that the purchase price includes the sales tax.

(c) The tax levied under the provisions of this chapter is primarily upon the buyers of goods, rentals or services, but the tax is payable to the city by the seller regardless of whether the seller has collected the same from the buyers. It is the duty of each seller to collect from the buyer or consumer the full amount of the sales tax payable on each taxable retail sales transaction at the time the property sold is delivered, or when the rentals are collected. Every sale which is made within the city unless explicitly exempted by this chapter, or a subsequent ordinance, shall be presumed to be subject to the tax imposed hereunder in any action to enforce the provisions of this chapter.

(d) The city may institute a civil action against any person who violates this Chapter. In addition to injunctive and compensatory relief, a civil penalty not to exceed \$1,000 may be imposed for each violation. Any action to enjoin a violation may be brought notwithstanding the availability of any other remedy. On application for injunctive relief and a finding of a violation or a threatened violation, the superior court shall grant the injunction. Each day that a violation of this Chapter continues constitutes a separate violation.

4.16.150. Audits.

(a) The revenue collector is not bound to accept a sales tax return as correct. He or she may make an independent investigation of all retail and other sales transactions. In such case, the revenue collector may make his or her own valuation of the taxable transaction, which shall be sufficient evidence before the City Council and in a court of law to justify the assessment of sales tax due unless invalidated by other evidence introduced by the person challenging the assessment.

(b) For the conduct of an investigation, the revenue collector or his or her agent may enter the premises during reasonable hours, and may examine all books, records, accounts and other documents and property, that may reasonably lead to the discovery of evidence of retail sales transactions. A person shall, upon request, furnish to the revenue collector or his or her agent every facility and assistance for the purposes of the investigation.

4.16.160. Enforcement remedies.

If sales tax is not paid when due, the city may enforce the payment of the tax and interest by any method available in law, including but not limited to the lien and sale of personal property, a personal action against the delinquent taxpayer, an action for civil penalties, an action for injunctive relief, and prosecution as a criminal misdemeanor.

4.16.170. Liens.

(a) The tax, interest, and other costs due and owing under this Chapter shall constitute a lien in favor of the city upon the assets or property of all persons liable for the payment of the tax, interest, and other costs.

(b) The lien imposed by this Section arises and attaches at such time that payment becomes delinquent and continues until the entire amount due has been paid.

(c) If delinquent sales taxes, including interest are not paid within ten (10) days from the mailing of notice and demand for payment thereof, a notice of lien may be recorded in the office of the District Recorder, Bethel Recording District, Fourth Judicial District and upon recordation a lien arising under this Section has priority over any other liens except those for special assessments or those granted priority by State or Federal law.

(d) An action to foreclose the lien created by this Section shall be commenced and pursued in the manner provided for the foreclosure of liens in AS 09.45.170 - 09.45.220.

(e) The remedy provided in this section is not exclusive and shall be in addition to all other remedies available to the city to collect the sales taxes and interest due under this chapter.

(f) The failure to record a lien shall not be construed as a waiver or abrogation of any and all priorities, rights and interests of the city at law and in equity.

(g) Fees for the administrative costs of filing notices of liens and releasing of liens shall be:

(1) Filing of notices of lien: Twenty Five Dollars (\$25.00), plus recorder's office filing fee.

(2) Release of liens: Twenty Five Dollars (\$25.00), plus recorder's office filing fee.

(h) Upon full satisfaction of payment of all taxes, interest, and costs due and owing to the city, the revenue collector shall file a certificate discharging the lien.

4.16.180. Appeal.

-An aggrieved taxpayer may appeal a decision of the revenue collector or city manager by filing a written appeal with the city council setting forth with particularity the specific facts and all supporting evidence upon which such appeal is based, not later than thirty (30) days after notice of the decision from which the appeal is taken. The decision of the city council shall be final.

4.16.190. Refund of sales tax; and interest.

(a) If through error or otherwise, a taxpayer pays to the city sales taxes to which the city is not entitled by law, the taxpayer may, within one year from the date of the tax, apply to the revenue collector or city manager for a refund.

(b) If the application for refund of tax, and where applicable interest as well, does not exceed in the aggregate one thousand five-hundred dollars (\$1,500), the revenue collector or city manager may, upon audit of the applicant's account, refund to the applicant the said tax, and where applicable, the said interest as well.

(c) In all other cases, claims for refund shall be presented by the revenue collector or city manager to the city council at a regular meeting thereof. The city council shall review the said application, and, if in its opinion the taxpayer is entitled to a refund, the council shall, by motion duly adopted, authorized the revenue collector or city manager to make the requested refund; otherwise, the council shall, by motion duly adopted, deny the application for refund. The Council may refund any interest due at the rate of 18% per annum provided, however, the Council shall pay interest only if the overpayment is determined to have been caused by an error by the City.

(d) The procedure set forth in this section is the recognized procedure whereby a refund may be made, and having first duly complied therewith is a condition precedent to bringing a suit to recover said taxes. Any person who has not timely availed himself of the remedy provided shall be deemed to have waived any right to such refund as well as the right to recover said tax, or interest.

(e) Any claim for refund shall be filed with the revenue collector or city manager within one year from the date of payment of the tax. The failure to file a claim for refund within the time allowed shall forever bar the claim.

4.16.210. Effective Date. This chapter is effective January 1, 1990.

PASSED AND APPROVED THIS 14th DAY OF NOVEMBER, 1989.

ATTEST;

Anna McGowan
City Clerk, Anna McGowan

Tom Warner
Tom Warner

Mayor

AMENDMENT #1
TO
ORDINANCE #190

AN AMENDMENT OF THE CITY OF BETHEL, ALASKA SALES TAX ORDINANCE.

BE IT ENACTED BY THE CITY COUNCIL OF THE CITY OF BETHEL, ALASKA, THAT ORDINANCE #190 AND BETHEL MUNICIPAL CODE 4.16.030 (5) EFFECTIVE JANUARY 1, 1990, IS HEREBY AMENDED AS FOLLOWS:

SECTION 4.16.030 Exemptions-Enumerated. Change all of paragraph (5) to:

Medical and Veterinary Medical Services and Sales. Medical, ambulance, dental, hospital and veterinary medical services are exempt. The sale of hearing aids and medicinal preparations when prescribed by a licensed practitioner are exempt. The sale of non-prescribed pet supplies (such as vitamins, shampoos, leashes, nail trimmers, pet foods, etc.) are not exempt. Medical, ambulance, dental, hospital and veterinary medical services do not include services rendered by chiropradists, barbers, cosmeticians, masseurs and pet groomers.

* This amendment becomes affective upon passage.

PASSED AND APPROVED THIS 9th DAY OF JANUARY, 1990, ~~XXXX~~.


Tom Warner, Mayor

ATTEST:


Anna McGowan, City Clerk

AMENDMENT #2
TO
ORDINANCE #190

AN AMENDMENT OF THE CITY OF BETHEL, ALASKA SALES TAX ORDINANCE.

BE IT ENACTED BY THE CITY COUNCIL OF THE CITY OF BETHEL, ALASKA, THAT ORDINANCE #190 AND BETHEL MUNICIPAL CODE 4.16.020 EFFECTIVE JANUARY 1, 1990 IS HEREBY AMENDED AS FOLLOWS:

SECTION 4.16.020 IMPOSITION; RATE; EXCEPTIONS. Add Paragraph (18) to read:

(18) Games of chance and contest of skill. Sales of games of chance and contests of skill, such as bingo, pull tabs, raffle tickets, ice classics, made by nonprofit organizations.

* THIS AMENDMENT UPON PASSAGE, BECOMES EFFECTIVE RETROACTIVE TO JANUARY 1, 1990.

PASSED AND APPROVED THIS 27th DAY OF February, 1990.

Tom Warner
Tom Warner, Mayor

ATTEST:

Anna McGowan
Anna McGowan, City Clerk

AMENDMENT #3
TO
ORDINANCE #190

AN AMENDMENT OF THE CITY OF BETHEL, ALASKA, SALES TAX ORDINANCE.

BE IT ENACTED BY THE CITY COUNCIL OF THE CITY OF BETHEL, ALASKA, THAT ORDINANCE #190 AND BETHEL MUNICIPAL CODE 4.16 EFFECTIVE JANUARY 1, 1990, IS HEREBY AMENDED AS FOLLOWS:

SECTION 4.16.020 IMPOSITION; RATE; EXCEPTIONS. Delete paragraph (18) as written.

SECTION 4.16.100 TERMINATION, SALE OR TRANSFER OF RETAIL BUSINESS. Modify paragraph (a):

(a) A seller who sells, transfers or assigns a substantial portion of his retail business interest to another person shall make a final sales tax return within thirty (30) days after the date of such conveyance. Before any such sale is completed, seller shall send to the city clerk, by registered first-class mail, postage prepaid, a copy of the notice referred to in AS 45.06.107 which statute is hereby made a part hereof, and said notice shall be so sent regardless of whether such notice would have otherwise been required to have been made and sent under the other provisions of AS 45.060.101, et. seq., Uniform Commercial Code - Bulk Transfers. Following receipt of said notice the City of Bethel shall have sixty (60) days in which to perform a final sales tax audit and assess sales tax liability against the seller of the business.

SECTION 4.16.130 ESTIMATED TAX. Modify paragraph (a):

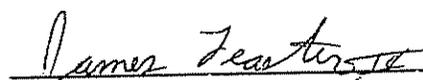
(a) On or after the fifth day of delinquency in the filing of the required sales tax return, the revenue collector shall assess against the delinquent seller a sales tax for the delinquent period based on a reasonable estimate of the gross taxable revenues computed from prior tax returns submitted by the delinquent seller. If the revenue collector determines that insufficient prior tax returns are available for computing a reasonable estimate of the gross taxable revenues, he or she may calculate the estimate from other sources of information, including but not limited to information derived from comparable businesses. Notice of the estimated assessment shall be provided to the seller by certified mail. Such assessment shall be due and owing retroactively on the first day of delinquency and shall be subject to the same interest provided in section 4.16.120.

This amendment becomes effective July 1, 1992.

PASSED AND APPROVED THIS 11th DAY OF February, 1992.

ATTEST:


Jane Elam, City Clerk


James Feaster III, Mayor

AMENDMENT #4
TO
ORDINANCE #190

AN AMENDMENT OF THE CITY OF BETHEL, ALASKA, SALES TAX ORDINANCE.

BE IT ENACTED BY THE CITY COUNCIL OF THE CITY OF BETHEL, ALASKA, THAT ORDINANCE #190 AND BETHEL MUNICIPAL CODE 4.16.020 EFFECTIVE January 1, 1990, IS HEREBY AMENDED AS FOLLOWS:

The effective date of July 1, 1992, for the deletion of paragraph 18, SECTION 4.16.020 IMPOSITION; RATE, EXCEPTIONS which reads:

"Games of chance and contest of skill. Sales of games of chance and contests of skills, such as bingo, pull tabs, raffle tickets, ice classics, made by nonprofit organizations."

is postponed to January 1, 1993.

INTRODUCED: June 9, 1992

PUBLIC HEARING: June 23, 1992

PASSED AND APPROVED THIS _____ DAY OF _____, 1992.

James H. Feaster III, Mayor

ATTEST:

Jane Elam, City Clerk

filed 6-23-92 Jane Elam