

Introduced by: Finance Committee
Date: March 10, 2009
Public Hearing: March 24, 2009
Action: Passed
Vote: 6-0

CITY OF BETHEL, ALASKA

ORDINANCE #09-04

AN ORDINANCE DELETING SECTION 4.16.300 OF THE BETHEL MUNICIPAL CODE, TO REMOVE THE GENERAL INFORMATION AND EDUCATION CLASS REQUIREMENT FOR BUSINESSES MAKING TAXABLE SALES

WHEREAS, the City of Bethel ("City") Revenue Department already conducts information and education training with businesses on an individual basis;

WHEREAS, the cost of City administrated general information and education is significant;

WHEREAS, different businesses have varied levels of tax code comprehension; and

WHEREAS, the City's Finance Committee resolves that section 4.16.300 of the Bethel Municipal Code should be deleted;

THEREFORE BE IT ORDAINED by the City Council of Bethel, Alaska, that:

SECTION 1. Classification. This ordinance is permanent in nature and this section shall be deleted from the Code.

SECTION 2. Content. Section 4.16.300 of the Code is hereby deleted to read as follows (deleted language is stricken out):

4.16.300 Seller Education.

~~A. Each person who owns or operates a business that makes taxable sales within the city shall attend a general information and education class conducted by the city. Attendance shall be by the owner or an officer or employee of the business who is responsible for the monitoring and accounting of sales tax collection and the reporting and remittance of sales taxes to the city. Attendance by the owner, an officer or employee shall occur at least once every four (4) years and at any time the business does not have an owner, an officer or at least one (1) individual in its employment who has attended the class within the last four (4) years. Until July 1, 2004, the provisions of this subsection do not apply to a business that has regularly collected sales taxes in the city since at least January 1, 1996, and since that date has not filed a return or paid any sales taxes owing twenty (20) or more days late on more than two (2) occasions.~~

B. The general information and education classes shall be conducted at least twice each year. The finance director shall be responsible for assembling course material, instructors and other resources that may be necessary for the classes. Classes shall be scheduled at times that take into account the availability of business personnel to attend.

C. A business may be required by the finance director to have its owner, an officer or an appropriate employee attend a class without regard to how recently an individual from the business has attended a prior class if the business has failed to:

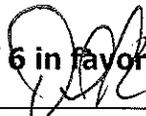
1. File two (2) or more returns on time within six (6) months;
2. Collect or to remit over all taxes required to be collected under this chapter; or
3. Keep or produce records required to be kept or produced under this chapter.

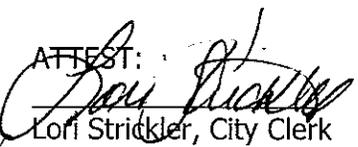
D. A person who, at the time the person's city business license is to be renewed, has not met the requirements for class attendance under this section shall pay a penalty of two hundred fifty dollars (\$250) prior to issuance of the business license. Payment of the penalty does not excuse and is not a substitute for the required class attendance.

E. Upon a determination by the finance director that a business does not meet the requirements of subsection A of this section, the finance director shall notify the business of the deficiency. The business shall come into compliance by not later than the conclusion of the second (2nd) class conducted under this section following the date of the notice of deficiency. A business that fails to have an appropriate person attend one of (1) the two (2) classes following the notice or by other means to come into compliance with the requirements of this section shall pay a penalty of two hundred fifty dollars (\$250) with the sales tax return next due following the second (2nd) class. [Corrected in 2/08 supplement; Ord. 98-27 § 2.]

SECTION 3. Effective Date. This Ordinance shall take effect immediately upon approval by the City Council.

ENACTED THIS 24 DAY OF MARCH 2009 by a vote of 6 in favor and 0 opposed.


; Vice-Mayor
Tiffany Zulkosky, Mayor

ATTEST:

Lori Strickler, City Clerk