

ORDINANCE NO. 12

AN ORDINANCE AMENDING SALES TAX
ORDINANCE NO. 1 BY ADDING
NEW SECTIONS AND SETTING AN EFFECTIVE
DATE.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BETHEL, ALASKA:

SECTION I. AMENDMENT. Ordinance No. 1 of the City of Bethel, Alaska, being the sales tax ordinance is hereby amended by adding the following sections:

SECTION 12 TAX RECORDS. Every person, firm, business or corporation required to charge and collect sales tax shall keep all business records showing gross sales and services for a period of three (3) years from the date of the sale, service or transaction.

The Mayor and Council may designate an agent to examine books and records of any person, firm, business or corporation at a reasonable time and place for the purpose of auditing sales tax receipts and disbursements.

SECTION 13 PENALTY. Any person, firm, business or corporation refusing to allow a duly authorized agent of the City of Bethel to examine at a reasonable hour and time records for the purpose of determining sales tax liability, shall upon conviction of such refusal be deemed guilty of a misdemeanor and be fined any sum not to exceed \$25.00. Provided, that each day such person, firm, business or corporation refuses to allow examination of records affecting the sales tax, it shall be considered a separate violation of this ordinance and may be prosecuted as such. Nothing herein contained shall prevent the City of Bethel from seeking injunctive relief or any civil remedy to enforce the preceding section.

SECTION 15 EXTENSION OF TAX. The sales tax of the City of Bethel is hereby extended to include a two per cent (2%) tax upon the gross proceeds derived from the operation of slot machines,

pinball machines or amusement devices of any kind.

Amended
The tax is further extended to include the service of ~~renting rooms or living quarters by hotels, rooming houses, public lodging houses or by firms or individuals renting multiple units or more than three rooms.~~
renting rooms

The tax is further extended to include sale of tickets or admissions to theatres, places of amusement and entertainment, except the receipts are for charitable or public purposes.

SECTION II. EFFECTIVE DATE: This ordinance and the included amendments to Ordinance No. _____ shall become effective upon passage and approval.

Passed this _____ day of _____, 1960^{Feb}, by a vote of _____ ayes and _____ nays.

ATTEST:

APPROVED:

Secretary

Mayor

Approved
Amendment: "The tax is further extended to the service of rentals, with the provision that _____ is extension is does not imply that rentals were previously exempt."