

DENALI BOROUGH, ALASKA  
ORDINANCE NO. 05-11  
Version A

INTRODUCED BY: Sid Michaels and Paul Schenk  
Sponsored by: Finance Committee

AN ORDINANCE AMENDING THE DENALI BOROUGH CODE OF  
ORDINANCES, CHAPTER 20, SECTION 3 TO INCREASE THE AMOUNT OF  
THE OVERNIGHT ACCOMMODATIONS TAX.

BE IT ENACTED by the Assembly of the Denali Borough, Alaska that:

Section 1. Classification. This ordinance is of a general and permanent nature.

Section 2. Code of Ordinances, Chapter 20, Section 3 Amended. Section 3 of Chapter 20 of the Denali Borough Code of Ordinances is hereby amended as follows:

Section 3. Imposition of Overnight Accommodations Tax. The Borough levies a tax on the use and privilege of renting overnight accommodations within the Borough equal to [7%] 10% of the daily rate charged for each overnight accommodation rented for each twenty-four hour period, or any portion of the period. This tax is imposed upon all overnight accommodation rentals unless the rental is specifically exempted by other applicable law. The tax will not be imposed upon a permanent resident of a facility offering overnight accommodations or upon a person who works and lives in the same facility which offers overnight accommodations.

Section 3. Effective Date. This ordinance becomes effective on January 1, 2007 if it has been adopted by the Denali Borough Assembly, signed by the Mayor, and approved by a majority vote at the regular election of the Denali Borough to be held on November 8, 2005.

DATE INTRODUCED: May 11, 2005

FIRST READING: \_\_\_\_\_

PUBLIC HEARING: \_\_\_\_\_

PASSED and APPROVED by the DENALI BOROUGH ASSEMBLY this  
\_\_\_\_\_ day of \_\_\_\_\_, 2005.

\_\_\_\_\_  
Mayor

ATTEST:

\_\_\_\_\_  
Borough Clerk