

Denali Borough, Alaska
Ordinance 07-01

INTRODUCED BY: Mayor David Talerico

AN ORDINANCE AMENDING THE DENALI BOROUGH CODE OF ORDINANCES, CHAPTER
3.25.060, TITLED 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. Purpose. The purpose of this ordinance is to amend the Denali Borough Code of Ordinances 3.25.060 as follows:

3.25.060 Duty to File Tax Return and to Transmit Taxes to the Borough.

- A. Every merchant making a rental of an overnight accommodation in the Borough in any quarter shall make out a return for that quarter and file the return with the Borough [Clerk] on or before the last day of the following month. Should that last day fall on a closed Borough business day, the deadline will be extended to the next Borough business day. A return which is not timely filed is delinquent. The return shall be made out upon forms furnished by the Borough and shall contain the following information:
1. The amount of all rents received from rentals of overnight accommodations completed during the quarter.
 2. The amount of tax due thereon under this ordinance.
 3. The amount of tax actually collected thereon.
 4. Such other information and documentation as the [Clerk] borough may require.

A merchant who makes no taxable rentals in a given quarter shall nonetheless file a return with the [Clerk] borough establishing that no taxable rentals were made.

- B. On or before the due date of the return for each quarter, every merchant shall transmit the taxes due on rentals completed during that quarter to the [Clerk] borough. Regardless of whether a return has been filed, taxes due for a given quarter which are not transmitted [to the Clerk] on or before the due date of the return for that quarter are delinquent.
- C. As compensation for collecting the tax, a merchant may deduct and retain each quarter two percent (2%) of the amount of taxes due to be transmitted [to the Borough] for that quarter, if the merchant has:
1. Timely transmitted all taxes due under this ordinance during each of the preceding four quarters; and
 2. Timely completed and filed all returns required by this ordinance during each of the preceding four quarters; and
 3. Complied with all other provisions of this ordinance during each of the preceding four quarters.

Provided however, that the amount deducted and retained by a merchant under this subsection shall not exceed two hundred dollars (\$200.00) for any month or six hundred dollars (\$600.00) for any quarter.

D. For purposes of this section, taxes and returns are timely transmitted and/or filed only when the taxes and/or returns are actually received in the borough office [of the Borough Clerk], or placed in the U.S. Mail [properly addressed to the Clerk, with proper postage affixed] and postmarked, on or before the date on which the taxes are due to be transmitted and/or the return is due to be filed.

Section 3. Effective Date. This ordinance becomes effective upon adoption by the Denali Borough Assembly and signature of the Mayor.

DATE INTRODUCED: January 10, 2007

FIRST READING: February 14, 2007

PUBLIC HEARING: February 14, 2007

PASSED and APPROVED by the DENALI BOROUGH ASSEMBLY this 14th day of February, 2007.

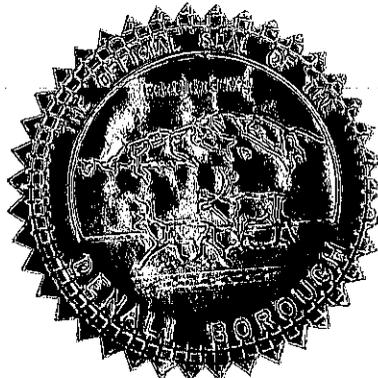


Mayor

ATTEST:



Borough Clerk



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