

DENALI BOROUGH

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2017 Registration OVERNIGHT ACCOMMODATIONS TAX

Registration Requirement

Clay Walker, Mayor

Denali Borough Code (DBC) 3.25.030 levies a tax on the use and privilege of renting overnight accommodations within the borough equal to seven percent (7%) of the daily rate charge for each overnight accommodation rented for each 24-hour period, or any portion of that period.

DBC 3.25.060 requires that operators who collect overnight accommodations tax register with the Borough no later than January 1 of each year, or not later than ten (10) days after the date of commencing operation of an overnight accommodation business. A certificate of registration is neither assignable nor transferable. The Borough may revoke a certificate of registration if an operator fails to comply with Denali Borough Code. An operator shall not rent an overnight accommodation subject to tax without a valid certificate of registration.

Name of Business: _____

Mailing Address: _____

City, State, Zip: _____

Physical Address: _____

Contact Name/Position: _____

Phone: _____ Fax: _____ Email: _____

Type of Organization: Sole Proprietor Partnership Corporation
 Other (explain): _____

Date Business was Established: _____ Alaska Business License Number: _____

Number of Rooms/Bunks: _____ Price per Room - Nightly: _____ Weekly: _____

Number of RV Spaces: _____ Price per Space - Nightly: _____ Weekly: _____

Number of Cabins/Apts: _____ Price per Cabin - Nightly: _____ Weekly: _____

Number of Tent Spaces: _____ Price per Cabin - Nightly: _____ Weekly: _____

Collection of Tax

DBC 3.25.080 requires every operator making a rental subject to taxation to collect the tax and to state the tax due separately from all rent and other charges on any invoice or receipt given to an occupant.

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Duty to File Tax Return and Transmit Taxes

DBC 3.25.090 requires operators renting overnight accommodations in the Borough in any quarter make out a return for that quarter and to file the return, and remit taxes due, on or before the last day of the following month.

Code further requires that an operator who makes no taxable rentals in a given quarter shall nonetheless file a return with the Borough to report that no taxable rentals were made.

To simplify this requirement, please check the box next to the months your business will be open in the year 2017. *No return will be expected for a quarter for which you have not registered.*

- | | | |
|-----------------------------------|---------------------------------|------------------------------------|
| <input type="checkbox"/> January | <input type="checkbox"/> May | <input type="checkbox"/> September |
| <input type="checkbox"/> February | <input type="checkbox"/> June | <input type="checkbox"/> October |
| <input type="checkbox"/> March | <input type="checkbox"/> July | <input type="checkbox"/> November |
| <input type="checkbox"/> April | <input type="checkbox"/> August | <input type="checkbox"/> December |

Audit Requirement

DBC 3.25.120 requires that operators permit the borough or its agent, upon thirty (30) days written notice, to examine and inspect records of all books or accounts as may be necessary to determine the amount of tax for which the operator is liable. Audits are conducted during two periods each calendar year; June 1 through June 15, inclusive; and October 1 through October 15, inclusive. Operators are to elect their audit period. Should the operator fail to elect their audit period, the Borough may assign one at its discretion. Any operator who fails to comply with an audit request will be assessed a penalty of \$150.00 per day until that request has been satisfied. Please choose only one audit period.

- June 1 through June 15, inclusive October 1 through October 15, inclusive

Penalties

DBC 3.25.130 states that operating without a valid registration is subject to a penalty of one-half the rack rate of the operator's total units of overnight accommodation per annual incident.

Signature

Title

Date