

DENALI BOROUGH, ALASKA
ORDINANCE NO. 12-04

INTRODUCED BY: Mayor David M. Talerico

AN ORDINANCE AMENDING THE DENALI BOROUGH CODE OF ORDINANCES, CHAPTER
3.25,100 TITLED PENALTIES AND INTEREST

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 Chapter 3.25.100 in its entirety as follows:

3.25.100 Penalties and interest.

[A. A merchant who fails timely to file a return as required by this chapter shall pay to the borough a penalty of 50 percent of the tax shown or which should have been shown on the return, but the penalty shall not exceed \$1,000. Provided however that if the return is filed more than 30 days after it is due, then the merchant shall pay a penalty of \$1,000. In addition the merchant shall pay the borough's administrative costs of collection incurred in enforcing the requirement to file a return. Penalties and administrative costs of collection are due immediately upon accrual and are delinquent thereafter.

B. A merchant who fails timely to transmit the tax required by this chapter shall pay a penalty of five percent of the taxes owed for each quarter or portion thereof during which the taxes are delinquent, but the penalty shall not exceed 25 percent of the amount of the delinquent taxes or \$1,000, whichever is less. This penalty shall be paid in addition to the penalty provided in subsection A of this section for failure to file a return. In addition the merchant shall pay the borough's administrative costs of collection and interest at the rate of 15 percent per year on all delinquent taxes, not including penalties and administrative costs of collection, from the due date until paid in full. Penalties, interest, and administrative costs of collection are due immediately upon accrual and are delinquent thereafter.

C. The borough shall apply payments received on a delinquency first to the payment of penalties, then to the payment of administrative costs of collection, then to the payment of interest, and then to the payment of delinquent taxes.]

A. Operating without a valid registration is subject to a penalty of ½ the rack rate for each room, RV space, cabin, bed or other unit of overnight accommodation.

B. Any failure to file a timely return and to transmit tax to the borough as required by this chapter, shall be considered delinquent. A delinquent account shall be subject to:

1. A penalty of 10.5 percent (10.5%) of taxes due.

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2. Interest on unpaid taxes shall be assessed at the statutory rate set forth in AS 45.45.010.

C. Penalties and interest are due immediately upon accrual and are delinquent thereafter.

D. The borough shall apply payments received first to any payment of penalties, then to interest due, and finally towards the payment of delinquent taxes.

E. Taxes delinquent for ninety (90) days are subject to an additional penalty of ½ of the taxes due.

F. Any tax or penalty assessed that is delinquent for more than ninety (90) days is subject to Civil Action per DBC 3.25.110.

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

DATE INTRODUCED: FEBRUARY 15, 2012

FIRST READING: MARCH 14, 2012

PUBLIC HEARING: MARCH 14, 2012

PASSED AND APPROVED by the Denali Borough Assembly this 13th day of JUNE, 2012.


DAVID M. TALERICO, MAYOR

ATTEST: 
GAIL PIEKNIK, BOROUGH CLERK

