

DENALI BOROUGH, ALASKA
ORDINANCE NO. 13-03

INTRODUCED BY: Clay Walker, Mayor Pro Tempore

AN ORDINANCE AMENDING CHAPTER 3.25 OF THE DENALI BOROUGH CODE OF
ORDINANCES TITLED OVERNIGHT ACCOMMODATIONS TAX BY
REPEALING 3.25.180 TITLED SPECIAL PROVISIONS FOR PREEXISTING CONTRACTS.

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 repeal the Denali Borough Code of Ordinances 3.25.180 in its entirety.

[3.25.180 Special provisions for preexisting contracts.

A. This section applies only to taxes levied on rentals occurring during calendar year 1991 under a contract between a merchant and a tour operator which was fully executed on or before December 7, 1990. If such a contract covers more than one year, this section applies only to rentals occurring under said contract during 1991, and not to rentals occurring in subsequent years. This section only applies if a merchant has registered in the manner prescribed in this section. All other rentals are governed by the other provisions of this chapter and not by this section.

B. Upon the request of a merchant, the mayor may, but is not required to, permit the merchant to register to transmit to the borough, in the manner prescribed in this section, taxes levied on rentals occurring under preexisting contracts to which this section applies. Such registration shall be separate and in addition to the registration otherwise required by DBC 3.25.040. The merchant shall apply for registration under this section on a form prescribed by the clerk. The application shall contain the following information and shall be accompanied by a \$100.00 nonrefundable application fee.

1. The name and address of the parties to the preexisting contract and the dates on which each party signed the contract.

2. The number of motel rooms, campground spaces, or other overnight accommodations covered by the contract during 1991.

3. The number of days for which each overnight accommodation is rented under the terms of the contract during 1991.

4. The dollar amount of the daily rent to be received by the merchant under the contract during 1991 for each such overnight accommodation.

5. Proof satisfactory to the mayor that the information contained in subsections (B)(1) through (B)(4) of this section is accurate, i.e., a copy of the contract.

6. Any other information required by the mayor.

In addition the mayor may impose as conditions of registration, such other requirements as he deems necessary to protect the legal interests of the borough. The provisions of DBC 3.25.080 shall apply to the information required by this subsection.

C. DBC 3.25.030(C) shall not apply to taxes levied on rentals occurring under preexisting contracts to which this section applies.

Every merchant registered under this section shall file a monthly tax return in the manner provided in DBC 3.25.060. The tax return shall include both taxes levied on rentals occurring under preexisting contracts, and all other taxes. In addition to the information required by DBC 3.25.060, the tax return shall also contain the following:

1. The amount of all rents received from rentals completed during the month, which occurred under preexisting contracts.
2. The amount of tax due on those rentals.

Notwithstanding any other contrary provision of this chapter, every merchant registered under this section shall transmit to the borough the taxes levied on rentals occurring under a preexisting contract to which this section applies, not later than March 31, 1992. If taxes are not timely transmitted to the borough by that date, in the manner required by DBC 3.25.060, they are delinquent.

The provisions of DBC 3.25.060(C) shall not apply to taxes levied on rentals occurring under preexisting contracts to which this section applies. The amount of said taxes shall not be included when calculating the credit due to a merchant under DBC 3.25.060(C).

D. Except as otherwise provided in this section, all other provisions of this chapter, including but not limited to those sections which impose liability for penalties, interest, and the borough's administrative costs of collection, as well as those sections authorizing the borough to enforce this chapter, apply to merchants registered under this section and to the taxes levied on rentals occurring under preexisting contracts to which this section applies.]

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

DATE INTRODUCED: JANUARY 09, 2013
FIRST READING: JANUARY 09, 2013
PUBLIC HEARING: FEBRUARY 13, 2013

PASSED and APPROVED by the Denali Borough Assembly this 13th day of FEBRUARY 13, 2013.



CLAY WALKER, MAYOR PRO TEMPORE

ATTEST: 

GAIL PIEKNIK, BOROUGH CLERK



AYES: PASSED UNANIMOUSLY
ABSENT: ASBURY and TATUM