

CITY OF HOMER, ALASKA
ORDINANCE NO. 92-11 (A)

AN ORDINANCE OF THE CITY OF HOMER, ALASKA,
AMENDING HOMER CITY CODE TITLE 9,
ADDING A NEW SECTION 09.04.050 RELATING TO CONTRACTUAL
DEALINGS WITH PERSONS IN VIOLATION OF TAX ORDINANCES,
AND CORRECTING VARIOUS CITATION REFERENCES
TO THE KENAI PENINSULA BOROUGH CODE IN CHAPTER 9.16

WHEREAS, the City of Homer does not have an ordinance relating to contractual relationships between the City and persons in violation of the tax provisions of the City and the Kenai Peninsula Borough; and

WHEREAS, the City of Homer is desirous to work closely with the Kenai Peninsula Borough to ensure the lawful and appropriate collection of taxes; and

WHEREAS, recent amendments to the Kenai Peninsula Borough require correction of various citation references contained in Chapter 9.16 of the Homer City Code;

NOW, THEREFORE, THE CITY OF HOMER ORDAINS:

Section 1. A new section 9.04.050 of the Homer City Code is hereby created to read:

9.04.050 Business dealings with violators of tax code.

a. No contract, lease or license shall be awarded to any person who is in violation of the Kenai Peninsula Borough Code or the Homer City Code in the several areas of taxation, unless the City shall offset or withhold amounts owing to a person under a contract, lease or license between the City and the person against amounts owed by the person for delinquent Borough or City taxes, and may pay such amounts to the appropriate taxing authority.

b. Any contract, lease or license can be terminated for cause if the person is in violation of the Kenai Peninsula Borough Code or the Homer City Code in the several areas of taxation and if such violation is not remedied within 10 days of notification by regular mail.

c. For the purposes of this section, a person shall be deemed in violation of the Borough or City tax provisions when:

1. the Kenai Peninsula Borough has indicated that a required sales tax return is missing or there is a balance of sales taxes due of more than \$100, or

2. a person who is required to register for collection of sales taxes under Chapter 5.18 of the Kenai Peninsula Borough fails to register.

Section 2. Section 9.16.040 of the Homer City Code is hereby amended by replacing the existing reference to Kenai Peninsula Borough Code § 5.18.255 E.6. with § 5.18.400 B.

Section 3. Subparagraph c. of section 9.16.050 of the Homer City Code is hereby amended by replacing the existing reference to Kenai Peninsula Borough Code § 5.18.290 with § 5.18.100 B.

Section 4. Subparagraph a. of section 9.16.060 of the Homer City Code is hereby amended by replacing the existing reference to Kenai Peninsula Borough Code § 5.18.275 with § 5.18.270.

Section 5. Subparagraph b. of section 9.16.070 of the Homer City Code is hereby amended by replacing the existing reference to Kenai Peninsula Borough Code § 5.18.295 with § 5.18.660.

Section 6. This ordinance is a general ordinance of a permanent nature and provisions of Section 1 through Section 5 of this ordinance shall be codified for inclusion in the Homer City Code.

ENACTED BY THE CITY COUNCIL OF THE CITY OF HOMER, ALASKA,
this 24th day of February, 1992.

THE CITY OF HOMER, ALASKA


HARRY GREGOIRE, MAYOR

AYES: 6
NOES: -0-
ABSENT: -0-
ABSTAIN: -0-

ATTEST:

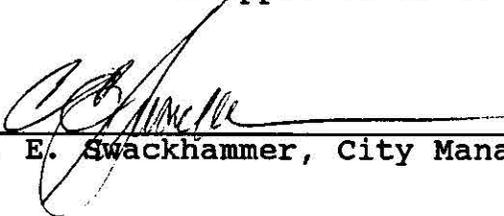


Mary L. Shannon, City Clerk

(City Seal)

First Reading: 01/27/92
Public Hearing: 02/10/92
Second Reading: 02/24/92
Effective Date: 02/25/92

Reviewed and approved as to form and content:



C. E. Swackhammer, City Manager



Gordon J. Tans, City Attorney