

CITY OF HOMER
HOMER, ALASKA

RESOLUTION 87-16

A RESOLUTION OF THE HOMER CITY COUNCIL SUPPORTING IMPROVED SALES TAX ADMINISTRATION BY THE KENAI PENINSULA BOROUGH.

WHEREAS, sales tax receipts are a major source of funding for the general fund of the City of Homer operating/maintenance budget; and

WHEREAS, there is increased concern on the part of citizens in the community regarding delinquent sales tax accounts; and

WHEREAS, the Kenai Peninsula Borough administers and collects a consumer sales tax as provided by Alaska Statute 29.53.440 on behalf of the City of Homer.

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City of Homer that the Kenai Peninsula Borough Assembly is respectfully requested to consider the following in regards to improved sales tax administration:

1. Employ sufficient sales tax auditors and attorneys to determine if business licenses as required by Alaska Statute are current and utilize this information as a cross check for payments received. This is particularly important for seasonal businesses which do not maintain a permanent year round office.

2. Distribute to each municipality a quarterly report which identifies all the sales tax accounts within the municipality and surrounding area including those businesses which are filing a sales tax on a current basis and those that are delinquent including name, balance due and current status of payments;

3. Publish in a local newspaper thirty days after written notice the name, balance due and current status of payments as provided in Section 5.18.180c "Public Access to Delinquent Sales Tax Accounts";

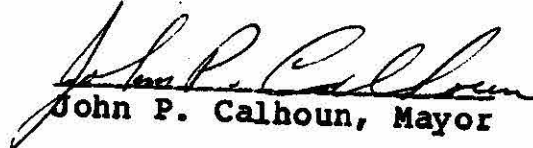
4. Require each business to post a current sales tax identification number in a prominent location visible to the general public. Revoke this number if the business is delinquent and take appropriate action if the business continues in operation collecting sales tax;

5. Consideration should be given to requiring monthly returns, rather than quarterly returns, from businesses which have high monthly sales and/or have a problem making timely payments or are seasonal in nature;

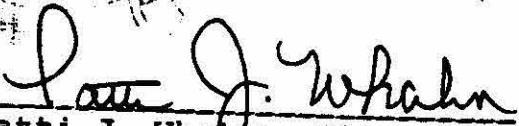
6. Increase efforts to prevent businesses from being delinquent through more vigorous enforcement of the Borough Sales Tax Ordinance.

DATED at Homer, Alaska this 9th day of February, 1987.

CITY OF HOMER


John P. Calhoun, Mayor




Patti J. Whalen, City Clerk