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CITY OF HOMER
HOMER, ALASKA

RESOLUTION 87-20

A RESOLUTION REQUESTING THE KENAI PENINSULA BOROUGH
TO ENACT AN ORDINANCE PROVIDING FOR THE ENFORCEMENT
OF SALES TAX COLLECTIONS THROUGH INJUNCTIVE PROCEEDINGS.

WHEREAS, the Kenai Peninsula Borough has the statutory legal
authority for the collection of sales and use taxes within the
Borough under A.S.29.45.650, and

WHEREAS, under the general penalty provision of Title 29,
specifically A.S.29.25.070(b), the Borough is empowered to seek
injunctive relief against persons who violate its sales tax
ordinances, and

WHEREAS, failure to collect and pay sales taxes within the
Borough is clearly a violation of the Borough sales tax ordi-
nance, and

WHEREAS, enjoining the operation of a business is arguably
the most effective method of enforcing the collection and payment
of sales taxes, and

WHEREAS, under A.S.29.25.070(c) penalties for violation of
an ordinance may be imposed only if an ordinance has been enacted
setting forth the specific penalty and copies of that ordinance
are made available for distribution to the public at no more than
cost,

NOW THEREFORE, BE IT DULY RESOLVED, that the Mayor and
Assembly of the Kenai Peninsula Borough are hereby requested to

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submit an ordinance at the earliest possible date that provides for injunctive relief against persons and businesses that fail to collect and pay sales taxes within the Borough, as required by law, and to make copies of said ordinance available for distribution to the public at no more than cost.

DATED and APPROVED at Homer, Alaska, this 9th day of March, 1987.

CITY OF HOMER

By John P. Calhoun
John P. Calhoun, Mayor

ATTEST:

Patti J. Whalin
Patti J. Whalin, City Clerk

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