Introduced By: Date: Action: Vote: City Manager February 12, 2020 Adopted 5 Yes, 0 No, 1 Absent

CITY OF SOLDOTNA RESOLUTION 2020-009

A RESOLUTION DELEGATING AUTHORITY TO IMPLEMENT, ADMINISTER, AND ENFORCE THE PROVISION OF THE UNIFORM CODE TO THE ALASKA INTERGOVERNMENTAL REMOTE SALES TAX COMMISSION, AND SUPPORTING ADOPTION OF KENAI PENINSULA BOROUGH ORDINANCE 2020-03

WHEREAS, the City of Soldotna became a member of the Alaska Remote Seller Sales Tax Commission ("the Commission") with the passage of Resolution 2019-057 (adopted November 13, 2019); and

WHEREAS, the purpose of the Commission is to implement a single-level statewide sales tax administration, for the collection and remittance of sales tax for goods and services sold by remote sellers (i.e. internet orders); and

WHEREAS, per the Alaska Intergovernmental Remote Seller Sales Tax Agreement, each member municipality must adopt the Alaska Uniform Remote Seller Sales Tax Code as adopted by the Commission's Board of Directors ("Uniform Code"); and

WHEREAS, the Commission adopted the Uniform Code on January 6, 2020; and

WHEREAS, the Kenai Peninsula Borough has proposed adopting the Uniform Code by Kenai Peninsula Borough Ordinance 2020-03, which will amend Title 5 of the Kenai Peninsula Borough Code of Ordinances: and

WHEREAS, Section 3.08.020 of the Soldotna Municipal Code incorporates Title 5 of the Kenai Peninsula Borough Code of Ordinances as if fully set forth in the Soldotna Municipal Code; and

WHEREAS, Section 4 of Ordinance Kenai Peninsula Borough Ordinance 2020-03 authorizes the Commission to implement, administer and enforce the provisions of the Uniform Code on behalf of the Borough;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SOLDOTNA, ALASKA:

- Section 1. That the City of Soldotna concurs in the Kenai Peninsula Borough's authorization and delegation of authority to the Alaska Intergovernmental Remote Sales Tax Commission to implement, administer and enforce the provisions of the Uniform Code on behalf of the City of Soldotna.
- Section 2. That the City of Soldotna supports adoption of Kenai Peninsula Borough Ordinance 2020-03.
- Section 3. A copy of this resolution shall be forwarded to the Kenai Peninsula Borough and the Alaska Remote Seller Sales Tax Commission.
- Section 4. This resolution shall become effective immediately upon its adoption.

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ADOPTED BY THE CITY COUNCIL THIS 12TH DAY OF FEBRUARY, 2020.

Pete Sprague, Mayor

ATTEST:

Michelle M. Saner, MMC, City Clerk

Yes: Whitney, Ruffridge, P. Parker, Carey, Chilson

No: None Absent: L. Parker