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CITY OF KENAI

RESOLUTION NO. 2020-09

A RESOLUTION OF THE COUNCIL OF THE CITY OF KENAI, ALASKA, SUPPORTING THE COLLECTION OF SALES TAX FROM REMOTE SELLERS BY THE KENAI PENINSULA BOROUGH AND OTHER MUNICIPALITIES WITHIN THE BOROUGH, AUTHORIZING THE REMOTE SELLER SALES TAX COMMISSION TO IMPLEMENT, ADMINISTER AND ENFORCE PROVISIONS OF THE UNIFORM REMOTE SELLER SALES TAX CODE ON THE CITY'S BEHALF AND AFFIRMING THE CITY'S ADOPTION BY REFERENCE OF THE KENAI PENINSULA BOROUGH'S UNIFORM REMOTE SELLER SALES TAX CODE.

WHEREAS, the City joined the Alaska Remote Seller Sales Tax Commission (Commission) for the purpose of developing, implementing and enforcing a remote seller sales tax code pursuant to Resolution 2019-72; and,

WHEREAS, the Commission, made up of municipalities in Alaska, has developed and implemented a single level statewide sales tax administration for the collection and remittance of sale tax on goods and services sold by remote sellers enabling municipalities in Alaska to collect sales tax from remote sellers in compliance with the decision by the United States Supreme Court in *South Dakota v. Wayfair*; and,

WHEREAS, the Commission has contracted with the Alaska Municipal League, which in turn has contracted with software providers to provide necessary services for the Commission to implement the remote seller sales tax code; and,

WHEREAS, the collection of sales tax from sellers making numerous and/or high value sales in Alaskan municipalities strengthens the sales tax base of municipalities aiding in the provision of government services and helps level the playing field between remote sellers and those with a physical presence in our communities; and,

WHEREAS, it is in the best interest of the City to support the Kenai Peninsula Borough and other municipalities in the Borough in their efforts to implement the uniform remote sellers sales tax code; and,

WHEREAS, except where specifically exempted, the City through KMC 7.10.050 has incorporated by reference the Borough's sales tax; and,

WHEREAS, the City supports the Borough's amendment of KP.B 5.18- Sales Tax Code and enactment of KP.B 5.19 Uniform Remote Seller Sales Tax Code for incorporation by reference into the City's Code.

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

Section 1. That the City of Kenai Supports the Kenai Peninsula Borough and other municipalities in the Borough implementing the remote seller sales tax code.

Section 2. That the City supports the Kenai Peninsula Borough's Adoption of Ordinance 2020-03- An Ordinance Amending KPB 5.18 Sales Tax Code and Enacting KPB 5.19 Uniform Remotes Seller Sales Tax Code and affirms the City's adoption by reference through KMC 7.10.050 of the amendments to existing borough sales tax code and enactment of new sales tax code provisions.

Section 3. That the Alaska Intergovernmental Remote Sales Tax Commission is hereby authorized to implement, administer, and enforce the provisions of KPB 5.19 Uniform Remote Seller Sales Tax Code on behalf of the City as adopted by reference by the City.

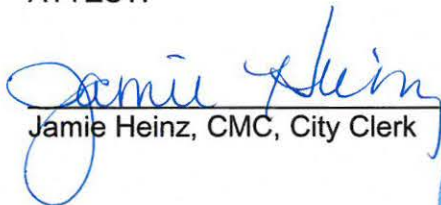
Section 4. That this resolution takes effect immediately upon passage.

PASSED BY THE COUNCIL OF THE CITY OF KENAI, ALASKA, this 19th day of February, 2020.



BRIAN GABRIEL, SR., MAYOR

ATTEST:



Jamie Heinz, CMC, City Clerk

