

# Fiscal Note

Kenai Peninsula Borough  
Fiscal Year 2019

Ordinance/Resolution: Ord 2019-  
Fiscal Note Number:  
Publish Date: 5/7/2019

Title: Additional areawide sales tax on temporary lodging at 12% boroughwide, exempt from general sales tax, with half available to cities that pass legislation assessing their own temporary lodging tax.

Department: Assembly

Sponsor: Assemblymember Dale Bagley

**Expenditures/Revenues**

Note: Amounts do not include inflation unless otherwise noted below.

	Current Year Estimate	Out-Year Cost Estimates	
	Current Year	Year2	Year 3
<b>Operating Expenditures</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Personnel	115,000	115,575	116,153
Supplies	250		
Services	58,500	1,575	1,653
Capital Outlay			
<b>Total Operating</b>	<b>173,750</b>	<b>117,150</b>	<b>117,806</b>

Revenue Sources			
Borough wide	1,100,000	4,400,000	4,400,000
<b>Total</b>	<b>1,100,000</b>	<b>4,400,000</b>	<b>4,400,000</b>

Number of Positions			
Full-Time		1	

173,750

**ASSOCIATED REGULATIONS**

Will the legislation result in procedural or regulation changes within a department?

Y N (circle one)

If yes, by what date are the regulations to be adopted, amended or repealed?

4/1/2020

Supplemental appropriation will be needed to change the sales tax form, make changes to the sales tax software, train staff and taxpayers and other implementation cost, recommending 4/1/20 effective date

Prepared By:

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Finance sign off:

