

Introduced by: Mayor  
Date: 08/09/22  
Hearing: 09/06/22  
Action: Enacted  
Vote: 5 Yes, 4 No, 0 Absent

**KENAI PENINSULA BOROUGH  
ORDINANCE 2022-32**

**AN ORDINANCE AMENDING BOROUGH CODE TO REMOVE REQUIREMENTS  
FOR NEWSPAPER PUBLICATION OF DELINQUENT SALES TAX LISTS AND  
PUBLIC POSTING OF CERTIFICATES OF REGISTRATION LISTS AND  
PROVIDING INSTEAD FOR PUBLICATION OF SUCH INFORMATION ON THE  
BOROUGH WEBSITE**

**WHEREAS,** Kenai Peninsula Borough (“KPB”) 5.18.620 requires the publication of delinquent sales tax lists to be published in a newspaper; and

**WHEREAS,** the costs of such publication have risen significantly in recent years even with the KPB Finance Department doing more and more of the formatting and pre-publication work for the newspaper; and

**WHEREAS,** printed newspaper circulation has been in decline for many years and area newspapers are relying more and more on digital distribution of their newspapers; and

**WHEREAS,** KPB 5.18. 900 defines “newspaper” in part, as “printed paper sheets” thus mandating the use of non-digital printed newspaper distribution; and

**WHEREAS,** delinquent sales tax accounts are also provided specific notice through communications sent through the U.S. mail and e-mail, when known, that provides them notice of the account delinquency; and

**WHEREAS,** other KPB departments and service areas are moving towards using, or actively using, the KPB website for required public notices;

**NOW, THEREFORE, BE IT ORDAINED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH:**

**SECTION 1.** That KPB 5.18.330 is hereby amended as follows:

**5.18.330. Registration—Certificate index.**

[THE MAYOR OR HIS DESIGNEE] The finance director shall maintain [IN A PUBLIC PLACE WITHIN THE BOROUGH ADMINISTRATION BUILDING] on the borough website a current list alphabetized by name of business and name of owner, updated not less than quarterly, of all current certificates of registration for public inspection.

**SECTION 2.** That KPB 5.18.620(F) is hereby amended as follows:

**5.18.620. Enforcement—Failure to file returns or remit taxes—Criminal penalty—Civil penalties and interest—Injunction—Publication.**

...

F. As soon as practicable after the expiration of thirty days following the end of each calendar quarter, the borough shall publish [IN A NEWSPAPER OF GENERAL OR CUSTOMARY CIRCULATION IN THE APPROPRIATE AREA OF THE BOROUGH,] on its website a list of every seller who:

1. Was conducting business in the borough and was required to file a return during that quarter, but who has not filed the required return, unless the seller has paid any balance due for that period in full;
2. Did not pay all balances due, as long as the balance due is greater than \$100; or
3. Owes taxes, penalty or interest pursuant to a payment agreement unless the payment agreement required payment in full within 30 days of the date of execution of the agreement.

...

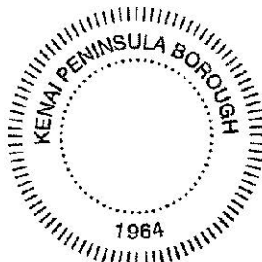
**SECTION 3.** That this ordinance is effective immediately upon enactment.

**ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 6TH DAY OF SEPTEMBER, 2022.**

  
Brent Johnson, Assembly President

ATTEST:

  
John Blankenship, MMC, Borough Clerk



Yes: Chesley, Cox, Derkevorkian, Hibbert, Tupper

No: Bjorkman, Ecklund, Elam, Johnson

Absent: None