

Introduced by: Mayor
Date: 05/03/22
Hearing: 05/17/22
Action: Enacted
Vote: 8 Yes, 0 No, 1 Absent

**KENAI PENINSULA BOROUGH
ORDINANCE 2021-19-49**

**AN ORDINANCE APPROPRIATING ADDITIONAL FUNDS TO PAY FEES
ASSOCIATED WITH COLLECTION OF REMOTE SALES TAX**

WHEREAS, in February 2020 the Kenai Peninsula Borough (“Borough”), through Ordinance 2020-03, amended KPB 5.18 Sales Tax and enacted KPB 5.19 Uniform Remote Seller Sales Tax Code; and

WHEREAS, Ordinance 2020-03 also authorized the Borough to enter into an agreement with taxing jurisdictions within Alaska to form the Alaska Remote Seller Sales Tax Commission (the “Commission”) in response to the U.S. Supreme Court’s decision *South Dakota v. Wayfair*; and

WHEREAS, the Borough has since participated in the organization and implementation of the Commission and fees have been established for the collection of these revenues; and

WHEREAS, based on the fiscal year 2022 taxable sales reported to the Commission on behalf of the Borough through January 2022, the estimated annual remote sales tax collections are expected to be \$2.5 million for fiscal year 2022; and

WHEREAS, through the annual budgetary process for fiscal year 2022, fees of only \$300,000 were appropriated based on the actual prior year remote sales tax collected;

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

SECTION 1. That funds in the amount of \$150,000 are appropriated from the General Fund fund balance 100.27910 to account number 100.11441.43036 to fund remote sales tax collection fees for the remainder of fiscal year 2022.

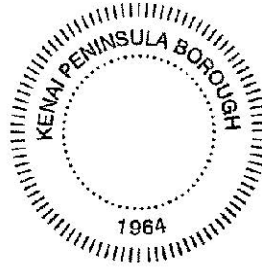
SECTION 4. This ordinance shall be effective immediately upon enactment.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 17TH DAY OF MAY, 2022.

Brent Johnson
Brent Johnson, Assembly President

ATTEST:

John Blankenship
John Blankenship, MMC, Borough Clerk



Yes: Bjorkman, Chesley, Cox, Derkevorkian, Ecklund, Elam, Tupper, Johnson
No: None
Absent: Hibbert