

Introduced by: Mayor
Date: 10/26/21
Hearing: 11/09/21
Action: Enacted
Vote: 8 Yes, 0 No, 1 Absent

**KENAI PENINSULA BOROUGH
ORDINANCE 2021-19-25**

**AN ORDINANCE APPROPRIATING FUNDS FROM THE GENERAL FUND FOR THE
PURPOSE OF PAYING COSTS ASSOCIATED WITH IMPLEMENTING THE CITY
OF SELDOVIA INCREASE IN CITY SALES TAX RATE FROM 4.5% IN THE
SECOND AND THIRD QUARTER TO 6.5%, VOTED ON BY THE QUALIFIED
VOTERS OF THE CITY OF SELDOVIA**

WHEREAS, per Alaska State Statute 29.45, the Kenai Peninsula Borough (“Borough”), a second class borough, is required to administer and collect the sales taxes imposed by incorporated cities within its boundaries; and

WHEREAS, it is the responsibility of the Borough’s Finance Department (Finance Department) to administer, collect and remit back to the city on a monthly basis, sales and property taxes on behalf the city of Seldovia, along with four other incorporated cities; and

WHEREAS, in August 2021, the Finance Department was notified that the city of Seldovia was considering a change to its city sales tax rate and that a ballot proposition would be considered in the October 2021 election to change the second and third quarter sales tax rate from 4.5% to 6.5%; and

WHEREAS, the qualified voters of the city of Seldovia have passed the ballot proposition to change the second and third quarter sales tax rate from 4.5% to 6.5%; and

WHEREAS, in order to effectively implement the change to the city of Seldovia sales tax rate, the Finance Department is requesting an appropriation of \$8,100 for temporary hours, postage, form changes, software changes, advertising and any other additional costs associated with the project;

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

SECTION 1. That the amount of \$8,100 is appropriated from the General Fund fund balance to account 100.11441.22STX.49999 to cover the cost of implementation the city of Seldovia second and third quarter sales tax rate change.

SECTION 2. That the appropriations made in this ordinance are of a project length nature and as such do not lapse at the end of any particular fiscal year.

SECTION 3. This ordinance shall become effective immediately upon enactment.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 9TH DAY OF NOVEMBER, 2021.

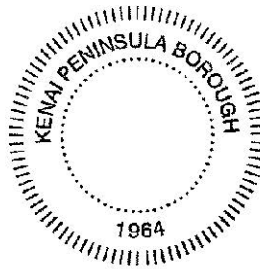
Brent Johnson

Brent Johnson, Assembly President

ATTEST:

John Blankenship

John Blankenship, MMC, Borough Clerk



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