


# Kenai Peninsula Borough


## Finance Department

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### MEMORANDUM

**TO:** Brent Johnson, Assembly President  
Members, Kenai Peninsula Borough Assembly

**THRU:** Charlie Pierce, Mayor 

**FROM:** Brandi Harbaugh, Finance Director 

**DATE:** July 28, 2022

**RE:** Ordinance 2022-32, 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 (Mayor)

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Borough code, at KPB 5.18.330, requires posting in a public place in the Borough administration building (presumably on a bulletin board) a quarterly list of holders of sales tax certificates of registration. During the COVID-19 pandemic, citizen visits to the Borough Administration Building in Soldotna dropped significantly, underscoring the need to change this requirement to posting on an "electronic bulletin board" instead; i.e. the borough website. Additionally, this will make the information readily available to the many citizens of the borough who do not regularly visit the borough administration building.

KPB 5.18.620 requires the posting in a newspaper of general circulation of a list of all sellers who have not filed sales tax returns, have not paid all balances due, or owe taxes, penalties and interest pursuant to a payment agreement. This requirement has become increasingly expensive for the Borough, even as Borough personnel are required to do more and more of the setup work on the list before it is delivered to the newspaper for printing. Additionally, it has been observed that actual printing of the lists on the newspaper inserts is not always legible. Local newspapers, more and more, are moving to digital distribution themselves, even as the current definition in KPB code, requires the use of a newspaper printed on paper.

Repealing the provision requiring printing in a newspaper and requiring posting on the Borough website will save approximately \$2,480 per year, and still ensure continued public notice.

Your consideration of the ordinance is appreciated.