

CITY OF SELDOVIA

PO Box B, 245 Dock Street

Seldovia, Alaska 99663

Phone 907-234-7643

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Regular City Council Meeting

Monday, January 27, 2020

6:00PM

Council Chambers

Multi-Purpose Room

260 Seldovia Street

Seldovia, AK 99663

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**AGENDA FOR A REGULAR MEETING
OF SELDOVIA CITY COUNCIL
COUNCIL CHAMBERS**

**Monday
January 27, 2020
6:00pm**

MORRISON ROJAS NATHAN SWEATT COLBERG CAMPBELL
--

- A. Call to Order & Roll Call:
- B. Pledge of Allegiance:
- C. Excused Absences: Mayor Lent
- D. Agenda Approval:
- E. Consent Agenda: *(All items under the Consent Agenda are approved with a single motion, no discussion, and one vote. A Council Member may request to remove an item(s) for discussion and a separate vote.)*
 - 1. Approval of Minutes: Minutes of the Regular Meeting, January 13, 2020
 - 2. Payment Approval Report:
 - 3. Ordinance Introduction:
 - 1. ORDINANCE 20-06 AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF SELDOVIA, ALASKA, REPEALING CHAPTER 18.80 CONTRACT ZONING AND AMENDING CHAPTER 18.97 AMENDMENT PROCEDURES
- F. Mayoral Proclamations:
- G. Public Presentation Prior Notice: (each presenter has up to 10 min) None
 - 1. Louise Stutes, Alaska Representative-
- H. Public Presentation for Items not on Agenda: (public has 3 min each)
- I. Committee and Advisory Board Reports: (each member has 5 min)
- J. Public Hearings:
 - 1. RESOLUTION 20-20 A RESOLUTION OF THE CITY COUNCIL, OF THE CITY OF SELDOVIA, ALASKA, PRIORITIZING CAPITAL PROJECTS IN THE COMMUNITY FOR SUBMISSION TO THE KENAI PENINSULA BOROUGH'S STATE AND FEDERAL PRIORITIES BOOK FOR THE UPCOMING LEGISLATIVE SESSION BEGINNING IN JANUARY 2020- as amended
 - a. Presentation by Staff or Council
 - b. Council Discussion
 - c. Public Presentation or Hearing (public has 3 min each)
 - d. Action/Disposition
- K. Unfinished Business:
- L. New Business:
 - 1. Discussion- Remote Sales Tax Code
 - a. Presentation by Staff or Council
 - b. Council Discussion
 - c. Public Presentation or Hearing (public has 3 min each)
 - d. Action/Disposition
 - 2. Discussion- Alaska Marine Highway System Summer Schedule
 - a. Presentation by Staff or Council
 - b. Council Discussion
 - c. Public Presentation or Hearing (public has 3 min each)
 - d. Action/Disposition
- M. Administration Reports:
 - 1. Treasurer's Report: See Laydown
 - 2. City Manager's Report: See Laydown
 - 3. Chief of Police Report: See Laydown
 - 4. Harbormaster's Report: See Laydown
 - 5. Public Works Report: See Laydown
- N. Informational Items Not Requiring Action:
- O. Executive Session:
- P. Council and Mayor Comments Concerning Items Not on the Agenda:
- Q. Next Meeting: The next Regular Meeting will be held on Monday, February 10, 2020 at 6:00 pm
- R. Adjournment:

* IF YOU REQUIRE SPECIAL ASSISTANCE TO ATTEND THE MEETING, PLEASE NOTIFY THE CITY OFFICE 24 HOURS IN ADVANCE AND ARRANGEMENTS WILL BE MADE *

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Seldovia City Council Regular Meeting January 27, 2020

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**MINUTES FROM A REGULAR MEETING
OF SELDOVIA CITY COUNCIL
COUNCIL CHAMBERS
Monday
January 13, 2020
6:00pm**

ROJAS NATHAN SWEATT COLBERG CAMPBELL MORRISON
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A. Call to Order & Roll Call: PRESENT: COUNCIL MEMBERS: ROJAS, NATHAN, SWEATT, CAMPBELL, and MORRISON

STAFF: CITY MANAGER CAMERON
FINANCE OFFICER TAYLOR
POLICE CHIEF CUSHMAN
CITY CLERK GEAGEL

- B. Pledge of Allegiance: Held
- C. Excused Absences: MAYOR LENT, COLBERG
- D. Agenda Approval:

ROJAS/CAMPBELL MOVED TO APPROVE THE AGENDA

CAMPBELL/ROJAS MOVED TO AMEND THE AGENDA TO INCLUDE ITEM L2. DISCUSSION-FOR PWSRCAC REQUEST FOR LETTER OF SUPPORT AND ALSO ADD ITEM L3. DISCUSSION-FOR THE WATER SHORTAGE MANAGEMENT PLAN
VOICE VOTE/UNANIMOUS/MOTION PASSED

ROJAS/CAMPBELL MOVED TO APPROVE THE AMENDED AGENDA OF TONIGHT
VOICE VOTE/UNANIMOUS/MOTION PASSED

E. Consent Agenda: *(All items under the Consent Agenda are approved with a single motion, no discussion, and one vote. A Council Member may request to remove an item(s) for discussion and a separate vote.)*

- 1. Approval of Minutes: Minutes of the Regular Meeting, December 09, 2019
Minutes of the Special Meeting, December 17, 2019
- 2. Payment Approval Report:
- 3. Ordinance Introduction:

ROJAS/CAMPBELL MOVED TO APPROVE THE CONSENT AGENDA
VOICE VOTE/UNANIMOUS/MOTION PASSED

F. Mayoral Proclamations: None

G. Public Presentation Prior Notice: (each presenter has up to 10 min) None

1. Louise Stutes, Alaska Representative- Spoke to her interest in the public discussion comments around the proposed repeal of the personal watercraft ban. She stated that she would provide a very detailed start of session update at the next city council meeting. The main priority for all her communities this session was the winter ferry service. Seldovia passed a resolution to override the 5-million-dollar veto during the first five days of the session. On January 21st the day they would gavel into session there would be a House Transportation Committee meeting to put pressure on the override. The mayor from anchorage was hoping to attend the meeting because the economic impact to Anchorage was enormous. The meeting would be broadcast live statewide. She spoke to Alaska needing a long-term sustainable solution for their revenue problem. The budget had been cut by almost 40% since 2014 and there were no significant revenues. Alaskans clearly rejected the governor's proposal for state services the previous year and she spoke in support of getting a fair price for the state's oil. The state was giving out slightly in excess of 1 billion dollars in tax credits to the oil industry.

2. Erin McKittrick, Seldovia Representative for HEA Board- Spoke to Seldovia being in the Southern District of HEA, which included Seldovia, Homer, and up to Ninilchik. There were three representatives for the southern district; herself, Roy Champagne, and Jim Levine. She spoke to the boards roll which included; voting on anything that involved a significant amount of money, big projects, and being responsible for the overall strategy of where HEA was headed. She spoke about BESS, a Battery Storage System, a giant battery pack from Tesla that was going to be put on the grid near Soldotna. The Kenai Peninsula was cut off from the rest of the grid to Anchorage fairly often and when that happened, they had to turn on power plants that they did not normally need and power plants tripped offline fairly often. A big battery would allow HEA to deal with the highs and lows of variable power sources like wind and solar. HEA's goal was to have 18% of their power be from renewable energy by 2020-2021. They may not be able to reach that goal, but they would probably get close. Right now, HEA received renewable power from Bradly Lake and they would receive even more when Battle Creek came online. Future projects that they did not have the funding for yet were the Grant Lake Hydro project in Moose Pass and a project in conjunction with the borough to capture methane gas from the landfill. Those projects were the bigger picture, the smaller picture was the power outages. Jakolof Bay Road had the smartest grid in the system, where circuits could talk to each other and the generator. That was why some power was able to come back to parts of an area before HEA could get over here. There were funds in the budget that year to do some upgrading to the Jakolof Bay Road System. She spoke to the Seldovia generator being a little generator and that if one tree fell on the line the generator would act like it had a gigantic energy load. The generator was so small it could only handle a small fluctuation and it had no backup. The next HEA Board meeting was scheduled for the 21st and she would bring a back a report on the generator after the meeting. She spoke to believing that most of the work for the system was done except for the software upgrades and some of the along the line communication pieces which were in the budget for 2020. She spoke to HEA clamping down on trees in the powerline easements and that HEA had no authority for tree removal outside those easements. If someone asked HEA to clear their area for the powerline while clearing the easement they may be able too. HEA received a lot of complaints when aggressively clearing easements and customer service normally heard the upset, a lot of people did not want the trees gone. She spoke to easements depending on the size of the line, easements were much bigger for big transition lines. She spoke to the possibility of having an education campaign or incentive for people to help clear problem trees on their properties. She spoke to the battery back up being used to cover the power load if a power plant tripped offline until the plant in Soldotna came online. Another opportunity from having the battery backup was the ability for the engineers to set the gas plants to the most efficient level for fuel and use the battery to offset that level. The battery backup system would add one to two percent to the electric bill, but not that year and was initially paid for through loans. Most utility project funds were funded by loans as utility companies were considered stable and could get good rates The BESS project was going to save HEA a lot of fuel going forward and had it been online this year it would have more than paid for itself already. She spoke to HEA being a cooperative, and that they could not make a profit, which meant that if they did take in extra money, that money got assigned to all the members based on electricity usage for every year going back twenty years and was given back. HEA tried to budget enough extra to cover operation margins. She spoke to there being two parts to the rate, the base rate and the COPA, or Cost of Power Adjustment. The base rate was controlled directly with rca approval and went up with inflation. It was for things like bucket trucks, lineman, and computers for the office. The cost of fuel did not change from how much power used, even with more efficient appliances it still cost the same. The COPA looked at the cost of the power sources, fuel mainly, and was calculated and passed through to the consumer. The variability changed with the power source and went down recently because a lot more power came from Bradley and there was a settlement from Fury that was passed through as fuel costs. It would go up when the Hilcorp contract went into effect because the fuel price went up and would continue to go up every year. Bradley was owned by all the utilities and was the power that everyone wanted more of because it was the cheapest on rail system, its price did not go up when natural gas went up. That was the reason for the Battle Creek diversion, Bradley was creating as much as it could and would get 10% more with the diversion. Bradley was not drained as it had to let the fish through and engineers agreed that was not a smart way to run a plant. HEA received only about 12% of Bradley's power, but would receive about 40% of Battle Creek's.

CAMPBELL- Inquired about the status of fixing the series of problems with the generator not starting, kicking off, and not being able to communicate.

ROJAS- Inquired if HEA had a plan or policy for trees close to the line or if there was a protocol for a fine or payment if someone's tree came down on the line and they had been warned and told by HEA crew to take care of it. She spoke to incentivizing.

MORRISON- Spoke to having cleared trees for a while and if they were on private property they wouldn't be touched. He inquired about the cost of the battery backup system versus its output of power and where the money came from. He inquired if Bradley Lake was at full capacity, if it ever ran dry, and how much the Battle Creek Diversion would raise the bill.

NATHAN- Inquired if customers would get there 1 or 2% back once the battery backup system was paid off.

H. Public Presentation for Items not on Agenda: (public has 3 min each)

LAUREL HILTS, resident- Spoke about the Climate Action Group that met a week ago, Saturday. Erin was there to speak on similar topics related to HEA and Brett spoke on alternative power and energy sources. The Climate Action Group looked at things from the minutia of day to day life all the way to large ideas that might benefit the community. Valisa shared about her experience from time spent on the Prince William Sound through art observation of the glacier. The next presentation would be in February, SVT environmental staff would be sharing observations about the work they did in 2019 and hopefully Harmony Payton would share about ideas surrounding bulb kelp farming. Erin shared last week in Healthy Chatter about energy alternatives, specifically heat pumps. Laurel encouraged everyone as individuals and as the city to have the conversation about heat pumps and how they could pay for themselves overtime. Brett and Erin would be sharing this week at Healthy Chatter about their trip to South American, Judith Lethin would be presenting this month, and Representative Stutes was on the schedule as well. She spoke to tree removal and education and that it would be a good conversation to have with the Seldovia Village Tribe and the borough to advocate for situational awareness and that the decisions they make could benefit their quality of life as well as others. She spoke to her appreciation of the bear education campaign, that she hoped it would happen again, and that the chamber and city would consider if the trash cans put out every year were the best choice. She spoke to encouraging people not announce on chatterbox that they were going out of town. The Seldovia Village Tribe was working on to-go buckets and kits for people to have in their homes in case of emergency and they were close to announcing their plans for that event. She spoke to the chamber being active and ongoing and that the marketing committee would be meeting that week to prepare for the summer season. The chamber's three main events of the summer were the Human Powered Fishing Derby over Memorial Weekend, the Fourth of July event which would be a Saturday that year, and the Labor Day Weekend Chainsaw Carving. There would be a few races as well throughout the summer. She inquired about what it looked like for the community with the ferry schedule through May and that there was not a ferry schedule after May.

I. Committee and Advisory Board Reports: (each member has 5 min)

WALT SONEN, CIRCAC Representative for Seldovia- Spoke to the CIRCAC meeting held in early December, there was not a whole lot to report, just the ADDEC wanting to revisit the rules and regulations for the oil companies and why the rules were made. They met with Jason Bruning who attended the meeting and was more generous with his time than anticipated and he extended the comment period from January 15th until March 15th. He spoke in appreciation of the city council passing the resolution prior to that, it gave the state the message from the field. There was also a presentation from Nuka Research, the Cook Inlet pipeline research was in its final stage, with individuals meeting several times to finalize the report due that summer. The SOS response team had a Hazwopper training last week. CISPRI came down and gave an 8-hour refresher course. The annual meeting would be in Seldovia next month in the middle of February. He also spoke as a member of the Fish & Game Advisory Board discussing that there would be a meeting that Thursday to discuss local subsistence shellfish and also the personal watercraft issue.

J. Public Hearings:

1. RESOLUTION 20-20 A RESOLUTION OF THE CITY COUNCIL, OF THE CITY OF SELDOVIA, ALASKA, PRIORITIZING CAPITAL PROJECTS IN THE COMMUNITY FOR SUBMISSION TO THE KENAI PENINSULA BOROUGH'S STATE AND FEDERAL PRIORITIES BOOK FOR THE UPCOMING LEGISLATIVE SESSION BEGINNING IN JANUARY 2020

a. Presentation by Staff or Council

CLERK GEAGEL- Presented Resolution 20-20.

b. Council Discussion

CAMPBELL- Inquired about when and what was the last project that Seldovia received capital appropriation. He spoke in support of moving the road grader up to number one on the priority list.

CM CAMERON- Discussed that Seldovia had never received capital appropriation and asked for the city council to consider focusing on one project to hammer out the intent and narrative. She spoke to having a MOA with DOT to use their equipment. She spoke to not having the Preliminary Engineering Report for the sewer

infrastructure yet and that the grant request for the mobile command center had been sent into the Feds but could be added into the capital priorities.

ROJAS- Spoke in support of moving the road grader to the number one priority and either moving everything down or only asking for the road grader.

REP. STUTES- Discussed that the capital projects went on the wish list and that there was not too much in excess of \$1,000,000 in funds for the whole state. It was not going to change from the previous year and the only projects being done were the ones underway already. The priority under this administration was health and safety.

NATHAN- Inquired about using the DOT road grader and spoke in support of moving the road grader up to the number one priority. He inquired about adding the mobile command center as a priority.

SWEATT- Spoke in support of asking for just one capitol project.

MORRISON- Inquired about having the sewer system as a priority if the focus was health and safety.

c. Public Presentation or Hearing (public has 3 min each)

ACTING MAYOR SWEATT called for public comment and none was heard.

d. Action/Disposition

CONSENSUS OF THE CITY COUNCIL TO BRING THE RESOLUTION BACK TO THE NEXT MEETING

2. RESOLUTION 20-21 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SELDOVIA, ALASKA AUTHORIZING ACCEPTANCE OF A STATE OF ALASKA DEPARTMENT OF PUBLIC SAFETY CONTRACT FOR SPECIAL SERVICES FOR FY20

a. Presentation by Staff or Council

CLERK GEAGEL- Presented Resolution 20-21.

b. Council Discussion

CAMPBELL- Inquired if the contract was a service the state considered cutting in the last budget.

CM CAMERON- Spoke to there having been rumblings of having the funding cut, but that the public safety piece was put back into the budget. She stated that the city did ask for more money in the contract but was denied, they would ask for more next year.

NATHAN- Spoke to having done a preliminary look into what was done in the last year and the state would not be able to come anywhere close.

c. Public Presentation or Hearing (public has 3 min each)

WALT SONEN, resident- Spoke to figuring out how economical it was to send an airplane with officers over to Seldovia for emergencies if Chief Cushman was not able, to help build the case for more funds.

d. Action/Disposition

ROJAS/CAMPBELL MOVED TO ADOPT RESOLUTION 20-21
VOICE VOTE/UNANIMOUS/MOTION PASSED

K. Unfinished Business: None

L. New Business:

1. Discussion- ADF&G Proposed changes to regulations on personal watercraft use in the Kachemak Bay Critical Habitat Areas

a. Presentation by Staff or Council

CLERK GEAGEL- Presented ADF&G's proposed changes to regulations on personal watercraft use in the Kachemak Bay Critical Habitat area, a map of the critical habitat area, a personal statement from Councilmember Colberg, and a resolution from Homer in opposition of the proposed changes for council consideration.

b. Council Discussion

NATHAN- Spoke in support of repealing the ban on personal watercraft and discussed the need for regulations and no wake zones.

CM CAMERON- Spoke to there being a variety of reasons for the ban including; noise, speed, and safety for the user and other boats.

CAMPBELL- Spoke to personal watercraft in the bay and their speed and in support of keeping the ban in place.

ROJAS- Spoke to Homer's resolution and the short comment period for the regulation changes without not enough information. She inquired about how regulations would be enforced if the ban was lifted and spoke in concern for setnetters.

MORRSION- Spoke to the economic opportunity of having the ban lifted and in support of repealing the ban. He spoke to regulations, boundaries, and placing speed signs.

SWEATT- Spoke in support of keeping the ban in place and of wanting more information.

c. Public Presentation or Hearing (public has 3 min each)

WALT SONEN, resident- Spoke to Kachemak Bay being a critical habitat area. He spoke to an article in the Homer News addressing that the bay was supposed to be a peaceful area and that the economic boost to Seldovia did not need to go that far.

ERIN MCKITTRICK, resident- Spoke to jet ski rentals being the biggest problem, from lack of knowledge, in the Prince William Sound which allowed jet skis. She spoke to there being a lot of skiffs in the water in Kachemak Bay and that kayaks could be rented or people could use a water taxi, but they could not rent skiffs for safety reasons. She spoke to the state needing to have more studies as far as the impact of jet skis to wildlife. She spoke to most of the southern Kachemak Bay are being a state park where jet skis would still not be allowed and could cause, for better or worse, a disproportionate amount of traffic.

LAUREL HILTS, resident- Spoke to having had plenty of notice for the comment period and that economic opportunity going too far was continually an issue for Seldovia, with Seldovia continually pushing against economic growth. She spoke to the Seldovia Chamber of Commerce having not stated a position yet, and to having no wake zones, enforcement, and that float planes were awfully load and made a lot of ruckus. She spoke in favor of the repeal and spoke to the Seldovia Village Tribe having wrote a resolution in support of the repeal.

d. Action/Disposition

ROJAS/CAMPBELL MOVED THAT THE SELDOVIA CITY COUNCIL SUPPORT THE PERSONAL WATERCRAFT USE BE PROHIBITED IN 5AAC.95.310

ROLL CALL VOTE/ ROJAS- Y, NATHAN- N, SWEATT- Y, CAMPBELL- Y, MORRISON-N/MOTION FAILED

2. Discussion-PWSRCAC Request for Letter of Support

a. Presentation by Staff or Council

CLERK GEAGEL- Presented PWSRCAC's request for a letter of support.

b. Council Discussion

ROJAS- Spoke in support of writing a letter of support.

CAMPBELL- Spoke in support of writing a letter of support and of the city manager making any adlibs or tweaks to the letter as needed.

c. Public Presentation or Hearing (public has 3 min each)

WALT SONEN- Spoke to the letter of support being annual because both rcacs went before the Coastguard annually. This was a big deal and every three years they did an even bigger inspection. He spoke in support of the request for the letter of support.

d. Action/Disposition

ROJAS/CAMPBELL MOVED ASK CITY MANAGER TO WRITE A LETTER OF SUPPORT FOR PSW TO COAST GUARD

VOICE VOTE/UNANIMOUS/MOTION PASSED

3. Discussion- Water Shortage Management Plan

a. Presentation by Staff or Council

CM CAMERON- Presented a draft of the water management plan and discussed that it was one of ways of planning, managing, and better mitigating if there was a water shortage in future. She spoke to the steps in case of a

water shortage and that one of the biggest takeaways from last August was taking these steps and engaging with the community. She spoke to there being some blanks in the document because there were unknowns in the data, the depth of the reservoir which she was working on with Kevin of ARWA and how many acre feet of usable water in the reservoir. She spoke to there being a tremendous amount of sludge on the bottom of the reservoir and wanting to know what that number was. The plan was a living breathing document that would always need tweaking. She asked for council consideration, edits, and feedback. She spoke to a code change being needed to incorporate the red stage if they were going to issue fines. She spoke to Fish Creek being used for a water source twenty years ago when the reservoir was dredged and that was no longer an option.

b. Council Discussion

CAMPBELL- Spoke in support of the concept but in opposition of getting truly restrictive if it was not a critical emergency. He spoke to wanting the missing information before adopting the plan without costing the city a lot of money either through a hydrologist or the Army Corp of Engineers. He spoke to the watershed being hundreds of acres and all that was seen was the reservoir.

ROJAS- Spoke in support of the Water Shortage Management Plan and to needing the missing data. She inquired about the implementation of fines.

NATHAN-Discussed that if water leaks were eliminated there would not be a water shortage again.

c. Public Presentation or Hearing (public has 3 min each)

ERIN MCKITTRICK, resident- Spoke to the watershed not being that big, one or two miles by looking at the typography.

WALT SONEN, resident- Inquired how Seldovia got by years ago with the turbidity when the reservoir was dredged.

d. Action/Disposition

NO ACTION WAS TAKEN AT THIS TIME

M. Administration Reports:

1. Treasurer's Report: None

2. City Manager's Report: See Laydown

CM CAMERON- Presented the city manager's report as written and included a budget season cycle timeline, with February 10th scheduled as the kick off for the work sessions. She spoke to the revamp of the water and sewer schedule the previous year and that she was not anticipating a tremendous amount of change to the fee schedule this year. The fee schedule was increased regularly with the COLA and it was working. The big healthcare shift last year saved the city 40% and was working great. She spoke to starting the work sessions at 4:00pm like last year if that worked for everyone. The mill rate would need to be set by April 27th and sent to the borough. The fee schedule and budget would need to be introduced by May 11th. She spoke to the importance of the Alaska Marine Highway System for all of Alaska and asked for council consideration to send a representative per AML's suggestion to the House Transportation meeting on January 21st in Juneau. She spoke to having discussed the request with Councilmember Nathan and they discussed other things that could be addressed while in Juneau. She asked if there were any other issues the council wanted her to address while down there. She spoke to the city clerk being a part of the Complete Count Committee (CCC) for the 2020 census and that there was a grant opportunity for \$250 for census education. She spoke to the importance of the census and that there was money behind each person that was counted. The city would have an event in Seldovia, that Heidi would get going, to hype up the census and how cool it was. She spoke to continuing to work on the MOA with the DOT and between BHVFD and SVFD. The lease paperwork for a new tenant, Art Prence for his practice, was signed for Seldovia Space. The next room in the south corner of the Seldovia Space was now being worked on and would be rented by the Haerle House in May. There was an issue with the vendor for the LED light conversion over the holiday, Lane was working with a new vendor out of lower 48 and the cost was even cheaper. She spoke to the Remote Sellers Tax Commission having a sales tax draft that communities would need to pass within 120 days of January 15th. She spoke to the city already receiving online sales tax, but that she could not disclose individual tax payers amounts. She spoke to the visit the previous week with Tim Dillon from KPEDD and the directors of the state parks. They held a series of meetings about possibilities of trails out to Red Mountain and what Seldovia could do to further help the economy. She discussed that this would be a good time to discuss economic development in Seldovia again, who they could partner with, and where they want to go.

She discussed the KPEDD forum she attended in Seward with over 150 people in attendance and that one of the members of the Homer Chamber of Commerce was discussing with her about how they could put packages together for Homer and Seldovia and how to cultivate that relationship. She spoke with the Seward Shipyard while at the forum who discussed wanting to have the Tustumena and Aurora back in their yard and that they were in the cell phone industry as well. There was also an interesting discussion on carbon credits in the Californian Market at the forum. Several Alaskan tribes were involved including the Seldovia Native Association. She discussed there being a hard reset in the city last year with a lot of changes and now they could do the fun stuff. She was still developing the land management plan which could include a carbon credit piece. The land management plan would bring up all the municipal properties, their best uses and how they tied into the comprehensive plan. The maintenance department projects ongoing were the right-of-way clearing from the extensive debris and fixing the two fingers of the harbor repairs once the weather warmed up. A fabricator was creating parts for the Jakolof Bay Dock to take weather differently in the future. In the office they were working on the personnel policy and the city document archive project. She spoke to Bobbi and herself working on the Harbor Development Plan, it would incorporate power to the pavilion and be presented at the next meeting.

ROJAS- Spoke in support of Cassidi going to Juneau to attend the House Transportation meeting. She inquired about an economic grant and power to the pavilion.

SWEATT- Spoke in support of Cassidi going to Juneau to attend the House Transportation meeting and inquired if the city was seeing any money from the remote online sales tax.

CAMPBELL- Spoke in support of Cassidi going to Juneau to attend the House Transportation meeting.

LAUREL HILTS, resident- Inquired about running power from a city facility to the pavilion.

CLERK GEAGEL- Spoke to her conversation with an HEA representative about the city being able to run power from one of their facilities to the pavilion, but having to pay to have HEA run the power from an HEA facility.

3. Chief of Police Report: None

4. Harbormaster's Report: None

5. Public Works Report: None

N. Informational Items Not Requiring Action:

1. The City Office will be closed January 20, 2020 in observance of Martin Luther King Jr Day.

O. Executive Session:

P. Council and Mayor Comments Concerning Items Not on the Agenda:

ROJAS-Thanked everyone who came and for putting in their input, it was always very important for the council to hear. She thanked the council for all their hard work and the staff, excellent as always.

NATHAN- Thanked Erin for being there and spoke of his appreciation, it was very informative. He stated that hopefully they would see her again.

CAMPBELL-Thanked Erin and Walt. He spoke in appreciation of their reports and of anyone else in the community who spoke and of the staff.

MORRISON-Thanked everyone for being there, it was informatively. He thanked the staff, great job.

SWEATT- Thanked everyone for attending, Erin, Walt, Laurel, and the staff for all their hard work.

Q. Next Meeting: The next Regular Meeting will be held on Monday, January 27, 2020 at 6:00 pm

R. Adjournment:

ROJAS/NATHAN MOVED TO ADJOURN AT 8:19PM

NO OBJECTION/MOTION PASSED

I certify the above represents accurate minutes of City of Seldovia Council meeting of January 13, 2020.

Heidi Geagel, City Clerk

Approved by Council_____

**CITY OF SELDOVIA
ORDINANCE 20-06**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF SELDOVIA, ALASKA,
REPEALING CHAPTER 18.80 CONTRACT ZONING AND AMENDING CHAPTER 18.97
AMENDMENT PROCEDURES**

SECTION 1. CLASSIFICATION: This ordinance is permanent in nature and shall become a part of the Municipal Code of the City of Seldovia.

SECTION 2: SEVERABILITY: If any provision of this ordinance or any application thereof to any person or circumstances is held invalid, the remainder of this ordinance and the application to another person or circumstances shall not be affected thereby.

SECTION 3. ENACTMENT: REPEALING CHAPTER 18.80 CONTRACT ZONING AND AMENDING CHAPTER 18.97 AMENDMENT PROCEDURES BY REMOVING LANGUAGE IN STRIKEOUT AND ADDING LANGUAGE IN HIGHLIGHT TO READ AS FOLLOWS:

**Chapter 18.80
Contract Zoning**

Sections:

~~18.80.010 Intent.~~

~~18.80.020 Procedures.~~

~~**18.80.010 Intent.** It is the intent of this section to provide a means of insuring that the type of land use proposed in a rezoning request is the one which occurs if the rezoning is granted. "Contract zoning" means a zoning reclassification to a less restricted use when the owner of the rezoned property, either through an agreement with the Council or a covenant in favor of the City, places restrictions on the use of the land beyond the zoning requirements generally attaching to the new distinct in which the property has been placed.~~

~~**18.80.020 Procedures.** A. A petition for contract zoning shall be submitted to the City Manager. The applicant's petition shall contain detailed information on the proposed development and use of the land. Proposed covenants, guarantees or other forms of agreement to assure the development and use of the land as proposed shall also be submitted. A time schedule for the development and use shall be included with the petition.~~

~~_____ B. _____ The City Manager shall present the petition to the City Planning Commission. The City Planning Commission may consider the petition upon finding that:~~

1. The proposed land use is beneficial to the public interest and can be developed in a manner to be compatible with development in adjacent zoning districts.

2. Existing public facilities, services and utilities can accommodate the proposed use without any detrimental effect on adjacent zoning districts.

3. Rezoning accomplished under this section does not constitute "spot zoning."

4. Unrestricted rezoning to a district ordinarily permitting the proposed use would permit other uses that would not be compatible with the adjacent land use.

C. The City Planning Commission may reject, modify or accept the applicant's proposals submitted under subsection A of this section. If the applicant agrees, in writing, to the City Commission's acceptance or modification of the applicant's proposal, the Commission shall initiate an ordinance for amendment to the City Council. Action taken by the Commission pursuant to this section shall not be construed to limit the Commission's authority to reject or modify the applicant's proposal during the zoning ordinance amendment process.

D. The applicant may appeal a City Planning Commission action pursuant to subsection C of this section as provided in Chapter 18.92.

Chapter 18.97 Amendment Procedures

Sections:

18.97.050 Initiation of Zoning Code and Official Map Amendments.

18.97.010 Amendment Procedure.

18.97.050 Initiation of Zoning Code and Official Map Amendments. A. Amendments to the Seldovia Zoning Code and Official Map may be initiated by:

1. The Seldovia City Council;
2. The Seldovia Planning Commission;
3. Submission of a petition by a majority of the property owners in the area to be amended;
4. By Petition bearing the signatures of 50 registered voters within the City.

B. A proposed amendment to the zoning code with is substantially the same as any other proposed amendment submitted within the previous twelve (12) months and which was not approved shall not be considered.

C. The zoning amendment request shall include the names and addresses of the applicant, the name of each record owner with the legal description and Borough tax parcel number of each lot that is the subject of the proposed amendment, a statement of justification, a map showing the lots comprising the area that is the subject of the proposed amendment, the present and proposed zoning, a nonrefundable fee as set forth in the Seldovia Fee Schedule adopted by the City Council, and any other pertinent information requested by the City.

18.97.010 Amendment Procedure. A. ~~Amendments to this Zoning Code shall be adopted by the City Council in accordance with procedures and provisions as provided in Chapter 18.96.~~ A completed application, as described in this section, shall be submitted to the administrative official. The administrative official shall schedule a public hearing and make notification arrangements.

B. The City Planning Commission shall hold a public hearing in accordance with the procedures and provisions as provided in Chapter 18.96 and shall consider and determine:

~~B. The City Planning Commission shall study any application for an amendment and will consider and determine:~~

1. The need and justification of the proposed amendment;
2. Whether the proposed amendment is in conformance with the Comprehensive Plan or will further the purposes of the Plan;
3. The effect of the proposed change on surrounding properties or the area; and
4. The amount of undeveloped land in the general area having the same district classification as that requested by the proposed amendment.
5. Will be reasonable to implement and enforce;
6. Will promote the present and future public health, safety, and welfare;
7. Is in the best interest of the public, considering the effect of development permitted under the amendment, and the cumulative effect of similar development on property within and in the vicinity of the area subject to the amendment and on the community, including without limitation effects on the environment, transportation, public services and facilities, and land use patterns.

C. The Commission shall, upon public hearing, forward its written recommendation to the Seldovia City Council, along with an excerpt of the Commission minutes showing the consideration of the proposal, all public testimony on the proposal, and public records relating to the proposed amendment.

D. The Seldovia City Council in accordance with the provisions of the Seldovia Municipal Code, may or may not adopt the amendment as a City ordinance.

SECTION 4. EFFECTIVE DATE. This ordinance becomes effective upon its adoption by the City Council.

ADOPTED by a duly constituted quorum of the City Council of the City of Seldovia, Alaska this ____ day of _____, 2020.

ATTEST:

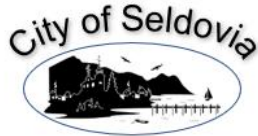
APPROVED:

Heidi Geagel, City Clerk

Dean Lent, Mayor

Vote:
Colberg-
Campbell-
Morrison-
Rojas-
Nathan-
Sweatt-

DRAFT



www.cityofseldovia.com

P.O. Drawer B Seldovia, Alaska 99663 Phone: (907) 234-7643, Fax: (907) 234-7430 email: cityclerk@cityofseldovia.com

**ZONING AMENDMENT
APPLICATION PETITION**

FEE: \$150.00

(A map of the areas involved is required)

Name of Owner(s)/Petitioner(s): _____

Legal description of lot/lots covered by this application (use additional sheets if necessary) : _____

Request District Change: From Zone: _____
To _____ zone.

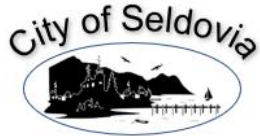
Description of neighboring land use: _____

The need and justification of the proposed amendment: _____

Please provide written narrative explaining the following (use additional sheets if necessary):

1. How is the proposed change beneficial to the public interest? _____

2. How is the proposed change compatible with surrounding zoning districts and the established land use pattern? Would it permit uses not compatible with adjacent land use? _____



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3. Are public facilities such as schools, utilities and streets adequate to support the proposed change? _____

4. How does the proposed use not constitute spot zoning? _____

Petitioners:

Signature: _____
Name: _____
Address: _____

Signature: _____
Name: _____
Address: _____

Owner of: _____

Owner of: _____

Signature: _____
Name: _____
Address: _____

Signature: _____
Name: _____
Address: _____

Owner of: _____

Owner of: _____

Date Received: _____ For City Office use only
Receipt No: _____ P&Z Approval: _____
Public Hearing: _____ Attest: _____

**CITY OF SELDOVIA
RESOLUTION 20-20**

A RESOLUTION OF THE CITY COUNCIL, OF THE CITY OF SELDOVIA, ALASKA, PRIORITIZING CAPITAL PROJECTS IN THE COMMUNITY FOR SUBMISSION TO THE KENAI PENINSULA BOROUGH'S STATE AND FEDERAL PRIORITIES BOOK FOR THE UPCOMING LEGISLATIVE SESSION BEGINNING IN JANUARY 2020- *as amended*

WHEREAS, the City of Seldovia has specific needs that can only be met with outside sourced revenues; and

WHEREAS, the City Council of the City of Seldovia has decided on and prioritized four (4) specific needs.

NOW THEREFORE: BE IT RESOLVED THAT: the City Council of the City of Seldovia, Alaska, hereby endorses the prioritized capital projects identified below.

<u>Project Name</u>	<u>Funds Requested</u>	<u>Priority</u>
New Road Grader	\$250,000	1

PASSED AND APPROVED by a duly constituted quorum of the City Council of the City of Seldovia, on this ___ day of _____, 2020.

ATTEST:

APPROVED:

Heidi Geagel, City Clerk

Dean Lent, Mayor

Kenai Peninsula Borough

Finance Department

MEMORANDUM

TO: Members, Kenai Peninsula Borough Assembly

THRU: Kelly Cooper, Assembly President ^{KC}
Hal Smalley, Assembly Vice-President ^{(H) for H. S.}

FROM: Brandi Harbaugh, Finance Director ^{BH}
Sean Kelley, Deputy Borough Attorney ^{SK}

DATE: January 9, 2020

RE: Ordinance 2020-03, Amending KPB 5.18 Sales Tax Code and Enacting KPB 5.19 – Uniform Remote Seller Sales Tax Code (Cooper, Smalley)

In order to implement a single-level statewide sales tax administration, numerous local taxing jurisdictions within Alaska banded together to establish an intergovernmental entity known as the Alaska Remote Seller Sales Tax Commission (the "Commission"). This ordinance represents the culmination of a process that began in June of 2019 and is the last step before municipal tax collected by remote sellers can be remitted to the borough through the Commission.

The recent decision by the United States Supreme Court in *South Dakota v. Wayfair* ("Wayfair") allows for the amendment of the sales tax code to account for remote sellers who do not have a physical presence in the borough, but do have a taxable connection with the borough. Remote sellers who make a substantial number of deliveries into or have large gross revenues from Alaska benefit extensively from the Alaska market, affecting the economy generally, as well as local infrastructure. The *Wayfair* decision provides guidance that includes the defensibility of a single-level statewide administration of remote sales tax collection and remittance so long as the law is not retroactive in its application and provides a safe harbor to sellers who have limited sales or transactions in Alaska.

There are currently 23 municipalities in Alaska that are members of the Commission. The function and powers of the Commission are set forth in the Alaska Intergovernmental Remote Seller Sales Tax Agreement (the "Agreement"), a cooperative agreement between Commission members.

Page -2-
January 9, 2020
RE: Ordinance 2020-03

On November 5, 2019, the assembly unanimously passed Resolution 2019-056 authorizing the borough to become a member of the Commission and authorizing the mayor to sign the Agreement on behalf of the borough. Five of the incorporated cities within the borough are members of the Commission. In addition, representatives from the borough, the City of Soldotna, and the City of Kenai also comprise three of the seven Board of Director seats on the Commission.

Under the terms of the Agreement, in order to maintain membership in the Commission, local governments must enact the uniform Remote Seller Sales Tax Code ("Uniform Code") as adopted by the Commission's Board of Directors. The Board of Directors adopted the Uniform Code at its meeting on January 6, 2020. The Uniform Code will govern the collection and remittance of municipal sales tax applicable to remote or internet-based sales. The purpose of the Uniform Code is to comply with guidance in *Wayfair* by providing a statewide threshold criteria, streamlined single-level tax administration for remote sellers, and no retroactive application. The Uniform Code will provide for streamlined remote sales tax collection and remittance process which is necessary to avoid claims that local municipal tax unduly burdens interstate sellers.

This ordinance will adopt the Uniform Code, amend current borough sales tax code for consistency, and authorize the Commission to administer remote sales tax collection and remittance. In light of the *Wayfair* decision, failure to adopt a uniform, streamlined, remote seller sales tax code will jeopardize the ability of the borough and its cities to collect tax on remote sales.

Your consideration of this ordinance is appreciated.

Introduced by: Cooper, Smalley
Date: 01/21/20
Hearing: 02/25/20
Action:
Vote:

**KENAI PENINSULA BOROUGH
ORDINANCE 2020-03**

**AN ORDINANCE AMENDING KPB 5.18 SALES TAX CODE AND ENACTING KPB
5.19 UNIFORM REMOTE SELLER SALES TAX CODE**

WHEREAS, the inability to effectively collect sales tax on sales of personal property, products or services transferred or delivered into Alaska by sellers who do not have a physical presence in the borough (“remote seller”) is eroding the sales tax base of Alaska communities and resulting in revenue losses that are causing imminent harm to residents through the loss of critical funding for local education; and

WHEREAS, the harm from the loss of revenue is especially problematic in Alaska because the state has no broad-based sales tax, and sales tax revenues are essential in funding the provision of services by local governments; and

WHEREAS, the failure to collect tax on remote sales creates artificial market distortions and competitive advantages for remote sellers by perpetuating tax shelters for businesses that limit their physical presence in the state or its municipalities but still sell goods and services to local consumers without collecting sales tax, something that becomes easier and more prevalent as technology continues to advance; and

WHEREAS, the structural advantages for remote sellers, including the absence of point-of-sale tax collection, combined with the general growth of online retail sales, means that the erosion of the sales tax base is a growing problem that will only worsen in the near future if the borough is not able to legally collect remote seller sales tax within the framework of current United States Supreme Court case law; and

WHEREAS, the failure to effectively collect sales tax on remote or internet-based sales results in the creation of incentives for businesses to avoid a physical presence in the borough, resulting in less jobs and increasing the share of taxes paid by those consumers who buy from competitors with a physical presence in the borough; and

WHEREAS, remote sellers who make a substantial number of deliveries into or have large gross revenues from Alaska benefit extensively from the Alaska market, affecting the economy generally, as well as local infrastructure; and

WHEREAS, the recent decision by the United States Supreme Court in *South Dakota v. Wayfair* (“*Wayfair*”) allows for the amendment of the sales tax code to account for remote sellers who do not have a physical presence in the borough, but do have a taxable connection with the borough; and

WHEREAS, the *Wayfair* decision provides guidance that includes the defensibility of a single-level statewide administration of remote sales tax collection and remittance so long as the law is not retroactive in its application and provides a safe harbor to sellers who have limited sales or transactions in Alaska; and

WHEREAS, in order to implement a single-level statewide sales tax administration, numerous local taxing jurisdictions within Alaska worked together to establish an intergovernmental entity known as the Alaska Remote Seller Sales Tax Commission (the “Commission”); and

WHEREAS, currently 23 municipalities in Alaska are members of the Commission; and

WHEREAS, the function and powers of the Commission are set forth in the Alaska Intergovernmental Remote Seller Sales Tax Agreement (the “Agreement”), a cooperative agreement between Commission members; and

WHEREAS, as part of the process to implement a remote seller sales tax code and pursuant to Resolution 2019-056, the borough signed the Agreement and is currently a full member of the Commission; and

WHEREAS, five of the incorporated cities within the borough are members of the Commission; and

WHEREAS, representatives from the borough, the City of Soldotna, and the City of Kenai also currently hold three of the seven Board of Director seats on the Commission; and

WHEREAS, under the terms of the Agreement, in order to maintain membership in the Commission, local governments must enact the Uniform Remote Seller Sales Tax Code (“Uniform Code”) as adopted by the Commission’s Board of Directors;

WHEREAS, the Board of Directors adopted the Uniform Code at its meeting on January 6, 2020; and

WHEREAS, the Uniform Code will govern the collection and remittance of municipal sales tax applicable to remote or internet-based sales; and

WHEREAS, the purpose of the Uniform Code is to comply with guidance in *Wayfair* by providing statewide threshold criteria, streamlined single-level tax administration for remote sellers, and no retroactive application; and

WHEREAS, the Uniform Code will provide for streamlined remote sales tax collection and remittance process which is necessary to avoid claims that local municipal tax unduly burdens interstate sellers; and

WHEREAS, this ordinance will adopt the Uniform Code, amend current borough sales tax code for consistency, and authorize the Commission to administer the remote sales tax collection and remittance for the borough; and

WHEREAS, this is the culmination of a process that began in June of 2019 and is the last step before municipal tax collected by remote sellers can be remitted to the borough through the Commission; and

WHEREAS, in light of the *Wayfair* decision, failure to adopt a uniform, streamlined, remote seller sales tax code will jeopardize the ability of the borough and its cities to collect tax on remote sales;

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

SECTION 1. That KPB 5.18.450(A) is hereby amended as follows:

5.18.450. - Tax jurisdiction Point of Taxation.

A. The rate of tax to be added to the sale price is based on the place of sale. The place of sale of goods and merchandise is the location of the [RETAIL OUTLET] physical presence at which or from which delivery was made. This provision applies to goods delivered to buyers within the borough and to goods delivered to buyers outside the borough but within the state of Alaska. If the invoice includes a charge for installation, then the place of the sale for the goods and service is the retail outlet at which or from which delivery was made. When goods are delivered into the borough from a point outside of the borough and the seller maintains an ongoing physical presence in the borough, then the location of the seller's in-borough presence will determine the place of sale. [IF A SELLER HAS NO ONGOING PHYSICAL PRESENCE IN THE BOROUGH BUT HAS ESTABLISHED NEXUS WITH THE BOROUGH, THE POINT OF DELIVERY WILL DETERMINE THE PLACE OF SALE. IF THE SELLER HAS NO ONGOING PHYSICAL PRESENCE IN, OR NEXUS WITH, THE BOROUGH THE SALE IS NOT SUBJECT TO THE BOROUGH SALES TAX. FOR PURPOSES OF THIS SECTION THE FOLLOWING TERMS ARE DEFINED AS SHOWN BELOW:

1. "NEXUS" MEANS THE SELLER HAS ESTABLISHED A TAXABLE CONNECTION WITHIN THE BOROUGH BY USE OF MARKETING TECHNIQUES, SUCH AS DIRECTED ADVERTISING IN THE BOROUGH VIA TELEPHONE OR INTERNET, OR DOOR-TO-DOOR SALES WITHIN THE BOROUGH, OR BY USE OF CONTRACT WORKERS OR CONTRACT OR COMMISSION AGENTS OR BUSINESSES, WHICH ARE ASSOCIATED WITH THE SELLER'S EFFORTS TO ESTABLISH OR MAINTAIN A MARKET FOR ITS GOODS OR SERVICES, DELIVER THOSE GOODS OR SERVICES, OR PROVIDE WARRANTY OR OTHER REPAIR OR RETURN SERVICES IN THE BOROUGH.

2. THE "POINT OF DELIVERY" WHERE THERE IS NO ONGOING PHYSICAL PRESENCE IN THE BOROUGH IS THE PLACE WHERE PHYSICAL POSSESSION OF THE GOODS IS TRANSFERRED TO THE CUSTOMER.]

...

SECTION 2. That KPB 5.18.680 is hereby enacted as follows:

5.18.680 Uniform Remote Seller Sales Tax Code

Sellers with no physical presence in the borough that have remote or internet-based sales in the borough and sellers with a physical presence in the borough that have remote or internet-based sales within other taxing jurisdictions in Alaska are subject to KPB 5.19 instead of KPB 5.18.

SECTION 3. That KPB 5.19 is enacted as follows:

KPB 5.19. Uniform Remote Seller Sales Tax Code

5.19.010. Interpretation.

- A. In order to prevent evasion of the sales taxes and to aid in its administration, it is presumed that all sales and services by a person or entity engaging in business are subject to the sales tax.
- B. The application of the tax levied under this Code shall be broadly construed and shall favor inclusion rather than exclusion.
- C. Exemptions from the tax levied under this Code or from the taxing jurisdiction shall be narrowly construed against the claimant and allowed only when such exemption clearly falls within an exemption defined in this Code or the taxing jurisdiction's Code.
- D. The scope of this Code shall apply to remote sellers or marketplace facilitators, delivering products or services to Member municipalities adopting this Code, within the state of Alaska.

5.19.020. Title to Collected Sales Tax.

Upon collection by the remote seller or marketplace facilitator, title to collected sales tax vests in the Commission for remittance to the taxing jurisdiction. The remote seller or marketplace facilitator remits collected sales tax to the Commission on behalf of the taxing jurisdiction, from whom that power is delegated, in trust for the taxing jurisdiction and is accountable to the Commission and taxing jurisdiction.

5.19.030. Imposition – Rate.

- A. To the fullest extent permitted by law, a sales tax is levied and assessed on all remote sales where delivery is made within the local taxing jurisdiction(s) that is a Member, within the state of Alaska.

- B. The applicable tax shall be added to the sales price.
- C. The tax rate added to the sale price shall be the tax rate for the taxing jurisdiction(s) where the property or product is sold, or service that was rendered is received, and based on the date the property or product was sold or the date the service rendered was received.
- D. An Address and Tax Rate Database will be made available to remote sellers and marketplace facilitators, indicating the appropriate tax rate to be applied.
- E. The tax assessed shall be consistent with relevant jurisdictional tax caps, single unit sales, and exemptions.
- F. When a sale is made on an installment basis, the applicable sales tax shall be collected at each payment, calculated at the sales tax rate in effect, and with the cap applied, at the time of the original sale or the date the service is rendered, based on the local jurisdictions' Code(s).
- G. When a sales transaction involves placement of a single order with multiple deliveries made at different points in time that are separately invoiced, the applicable sales tax shall be collected on each separately invoiced delivery, calculated at the sales tax rate in effect, and with the cap applied, at the time of the original sale or the date the service is rendered.

5.19.040. Obligation to Collect Tax - Threshold Criteria.

- A. Any remote seller or marketplace facilitator must collect and remit sales tax in compliance with all applicable procedures and requirements of law, provided the remote seller or marketplace facilitator has met one of the following Threshold Criteria ("Threshold Criteria") in the previous calendar year:
 - 1. The remote seller's statewide gross sales, including the seller's marketplace facilitator's statewide gross sales, from the sale(s) of property, products or services delivered into the state meets or exceeds one hundred thousand dollars (\$100,000); or
 - 2. The remote seller, including the seller's marketplace facilitator, sold property, products, or services delivered into the state in two hundred (200) or more separate transactions.
- B. For purposes of determining whether the Threshold Criteria are met, remote sellers or marketplace facilitators shall include all gross sales, from all sales of goods, property, products, or services rendered within the state of Alaska.

5.19.050. No Retroactive Application.

The obligations to collect and remit sales tax required by this chapter are applicable at the effective date of the ordinance adopting the Alaska Remote Seller Sales Tax Code.

5.19.060. Payment and Collection.

Pursuant to this Code, taxes imposed shall be due and paid by the buyer to the remote seller or marketplace facilitator at the time of the sale of property or product or date service is rendered, or with respect to credit transactions, at the time of collection. It shall be the duty of each remote seller or marketplace facilitator to collect the taxes from the buyer and to hold those taxes in trust for the taxing authority of the taxing jurisdiction. Failure by the remote seller or marketplace facilitator to collect the tax shall not affect the remote seller's, or marketplace facilitator's, responsibility for payment to the Commission.

5.19.070. Remote Seller and Marketplace Facilitator Registration Requirement.

- A. If a remote seller's gross statewide sales within the last calendar year meets or exceeds the Threshold Criteria, the remote seller shall register with the Commission. If a marketplace facilitator's gross statewide sales within the last calendar year meets or exceeds the Threshold Criteria, the marketplace facilitator shall register with the Commission.
- B. A remote seller or marketplace facilitator meeting the Threshold Criteria shall apply for a certificate of sales tax registration within thirty (30) calendar days of the effective date of this Code or within thirty (30) calendar days of meeting the Threshold Criteria whichever occurs second. Registration shall be to the Commission on forms prescribed by the Commission.
- C. An extension may be applied for and granted based on criteria established by the Commission, based on evidence produced to describe time necessary to update software or other technical needs, not to exceed ninety (90) days.
- D. Upon receipt of a properly executed application, the Commission shall confirm registration, stating the legal name of the remote seller or marketplace facilitator, the primary address, and the primary sales tax contact name and corresponding title. The failure of the Commission to confirm registration does not relieve the remote seller or marketplace facilitator of its duty to collect and remit sales tax.
- E. Each business entity shall have a sales tax registration under the advertised name.
- F. The sales tax certificate is non-assignable and non-transferable.

5.19.080. Tax Filing Schedule.

- A. All remote sellers or marketplace facilitators subject to this Code shall file a return on a form or in a format prescribed by the Commission and shall pay the tax due.
- B. Filing of sales tax returns are due monthly; quarterly filing is optional upon application and approval by the Commission, consistent with the code of the local jurisdiction.
- C. A remote seller or marketplace facilitator who has filed a sales tax return will be presumed to be making sales in successive periods unless the remote seller or marketplace facilitator

files a return showing a termination or sale of the business in accordance with this Code.

- D. The completed and executed return, together with the remittance in full for the tax due, shall be transmitted to and must be received by the Commission on or before midnight Alaska Standard Time on the due date. Monthly returns are due the last day of the immediate subsequent month. Quarterly returns are due as follows:

<u>Quarter 1 (January – March)</u>	<u>April 30</u>
<u>Quarter 2 (April – June)</u>	<u>July 31</u>
<u>Quarter 3 (July – September)</u>	<u>October 31</u>
<u>Quarter 4 (October – December)</u>	<u>January 31</u>

- E. If the last day of the month following the end of the filing period falls on a Saturday, Sunday, federal holiday or Alaska state holiday, the due date will be extended until the next business day immediately following.

- F. Any remote seller or marketplace facilitator holding a remote seller registration shall file a sales tax return even though no tax may be due. This return shall show why no tax is due. If the remote seller or marketplace facilitator intends to continue doing business a return shall be filed reflecting no sales and a confirmation of the intent to continue doing business and shall continue to do so each filing period until the entity ceases doing business or sells the business. If the remote seller or marketplace facilitator intends to cease doing business, a final return shall be filed along with a statement of business closure.

- G. The remote seller or marketplace facilitator shall prepare the return and remit sales tax to the Commission on the same basis, cash or accrual, which the remote seller or marketplace facilitator uses in preparing its federal income tax return. The remote seller or marketplace facilitator shall sign the return, and transmit the return, with the amount of sales tax and any applicable penalty, interest or fees that it shows to be due, to the Commission.

- H. Remote sellers and marketplace facilitators failing to comply with the provisions of this Code shall, if required by the Commission and if quarterly filing has been chosen, file and transmit collected sales taxes more frequently until such time as they have demonstrated to the Commission that they are or will be able to comply with the provisions of this Code. Six (6) consecutive on-time sales tax filings, with full remittance of the sales taxes collected, shall establish the presumption of compliance and return to quarterly filing.

- I. The preparer of the sales tax return shall keep and maintain all documentation supporting any and all claims of exempted sales and purchases. Documentation for exempted sales should include the number of the exemption authorization card presented by the buyer at the time of the purchase; the date of the purchase; the name of the person making the purchase; the organization making the purchase; the total amount of the purchase; and the amount of sales tax exempted. This documentation shall be made available to the Commission upon request. Failure to provide such documentation may invalidate that

portion of the claim of exemption for which no documentation is provided.

5.19.090 Estimated Tax

- A. In the event the Commission is unable to ascertain the tax due from a remote seller or marketplace facilitator by reason of the failure of the remote seller or marketplace facilitator to keep accurate books, allow inspection, or file a return, or by reason of the remote seller or marketplace facilitator filing a false or inaccurate return, the Commission may make an estimate of the tax due based on any evidence in their possession.
- B. Sales taxes may also be estimated, based on any information available, whenever the Commission has reasonable cause to believe that any information on a sales tax return is not accurate.
- C. A remote seller's or marketplace facilitator's tax liability under this Code may be determined and assessed for a period of six (6) years after the date the return was filed or due to be filed with the Commission. No civil action for the collection of such tax may be commenced after the expiration of the six (6) year period except an action for taxes, penalties and interest due from those filing periods that are the subject of a written demand or assessment made within the six (6) year period, unless the remote seller or marketplace facilitator waives the protection of this section.
- D. The Commission shall notify the remote seller or marketplace facilitator, in writing, that the Commission has estimated the amount of sales tax that is due from the remote seller or marketplace facilitator. The Commission shall serve the notice on the remote seller or marketplace facilitator by delivering the notice to the remote seller's or marketplace facilitator's place of business, or by mailing the notice by certified mail, return receipt requested, to the remote seller's or marketplace facilitator's last known mailing address. A remote seller or marketplace facilitator who refuses the certified mail will be considered to have accepted the certified mail for purposes of service.
- E. The Commission's estimate of the amount of sales tax that is due from a remote seller or marketplace facilitator shall become a final determination of the amount that is due unless the remote seller or marketplace facilitator, within thirty (30) calendar days after service of notice of the estimated tax:
 - 1. Files a complete and accurate sales tax return for the delinquent periods supported by satisfactory records and accompanied by a full remittance of all taxes, interest, penalties, costs and other charges due; or
 - 2. Files a written notice with the Commission appealing the estimated tax amount in accordance with the appeal procedures.
 - 3. Arguments or reasons for failure to timely file a return and remit taxes collected shall not be considered a valid basis or grounds for granting an appeal. The basis and grounds for granting an appeal of an assessment are:

- a. The identity of the remote seller or marketplace facilitator is in error;
 - b. The amount of the debt is erroneous due to a clerical error (and the nature and extent of the error is specified in the request for appeal); or
 - c. The remote seller or marketplace facilitator disputes the denial of exemption(s) for certain sales.
- F. The amount of sales tax finally determined to be due under this section shall bear interest and penalty from the date that the sales tax originally was due, plus an additional civil penalty of fifty dollars (\$50) for each calendar month or partial month for which the amount of sales tax that is due has been determined.

5.19.100. Returns – Filing Contents.

- A. Every remote seller or marketplace facilitator required by this chapter to collect sales tax shall file with the Commission upon forms furnished by the Commission a return setting forth the following information with totals rounded to the nearest dollar:
- 1. Gross sales;
 - 2. The nontaxable portions separately stating the amount of sales revenue attributable to each class of exemption;
 - 3. Computation of taxes to be remitted;
 - 4. Calculated discount (if applicable) based on taxing jurisdiction’s code; and
 - 5. Such other information as may be required by the Commission.
- B. Each tax return remitted by a remote seller or marketplace facilitator shall be signed (digital or otherwise) by a responsible individual who shall attest to the completeness and accuracy of the information on the tax return.
- C. The Commission reserves the right to reject a filed return for failure to comply with the requirements of this Code for up to three (3) months from the date of filing. The Commission shall give written notice to a remote seller or marketplace facilitator that a return has been rejected, including the reason for the rejection.

5.19.110. Refunds.

- A. Upon request from a buyer or remote seller or marketplace facilitator the Commission shall provide a determination of correct tax rate and amount applicable to the transaction. In the case of an overpayment of taxes, the remote seller or marketplace facilitator shall process the refund and amend any returns accordingly.

- B. If the claimant is a remote seller or marketplace facilitator, and the tax refund is owed to any buyer, the remote seller or marketplace facilitator submits, and the Commission approves, a refund plan to all affected buyers.
- C. The Taxing Jurisdictions may allow a buyer to request a refund directly from the Taxing Jurisdiction.

5.19.120. Amended Returns.

- A. A remote seller or marketplace facilitator may file an amended sales tax return, with supporting documentation, and the Commission may accept the amended return, but only in the following circumstances:
 - i. The amended return is filed within one (1) year of the original due date for the return; and
 - ii. The remote seller or marketplace facilitator provides a written justification for requesting approval of the amended return; and
 - iii. The remote seller or marketplace facilitator agrees to submit to an audit upon request of the Commission.
- B. The Commission shall notify the remote seller or marketplace facilitator in writing (by email or otherwise) whether the Commission accepts or rejects an amended return, including the reasons for any rejection.
- C. The Commission may adjust a return for a remote seller or marketplace facilitator if, after investigation, the Commission determines the figure included in the original returns are incorrect; and the Commission adjusts the return within two (2) years of the original due date for the return.
- D. A remote seller or marketplace facilitator may file a supplemental sales tax return, with supporting documentation, and the Commission may accept the supplemental return, but only in the following circumstances:
 - i. The remote seller or marketplace facilitator provides a written justification for requesting approval of the supplemental return; and
 - ii. The remote seller or marketplace facilitator agrees to submit to an audit upon request of the Commission.

5.19.130. Extension of Time to File Tax Return.

Upon written application of a remote seller or marketplace facilitator, stating the reasons therefor, the Commission may extend the time to file a sales tax return but only if the Commission finds each of the following:

1. For reasons beyond the remote seller's or marketplace facilitator's control, the remote seller or marketplace facilitator has been unable to maintain in a current condition the books and records that contain the information required to complete the return;
2. Such extension is a dire necessity for bookkeeping reasons and would avert undue hardship upon the remote seller or marketplace facilitator;
3. The remote seller or marketplace facilitator has a plan to cure the problem that caused the remote seller or marketplace facilitator to apply for an extension and the remote seller or marketplace facilitator agrees to proceed with diligence to cure the problem;
4. At the time of the application, the remote seller or marketplace facilitator is not delinquent in filing any other sales tax return, in remitting sales tax to the Commission or otherwise in violation of this chapter;
5. No such extension shall be made retroactively to cover existing delinquencies.

5.19.140. Audits.

- A. Any remote seller or marketplace facilitator who has registered with the Commission, who is required to collect and remit sales tax, or who is required to submit a sales tax return is subject to a discretionary sales tax audit at any time. The purpose of such an audit is to examine the business records of the remote seller or marketplace facilitator in order to determine whether appropriate amounts of sales tax revenue have been collected by the remote seller or marketplace facilitator and remitted to the Commission.
- B. The Commission is not bound to accept a sales tax return as correct. The Commission may make an independent investigation of all retail sales or transactions conducted within the State or taxing jurisdiction.
- C. The records that a remote seller or marketplace facilitator is required to maintain under this chapter shall be subject to inspection and copying by authorized employees or agents of the Commission for the purpose of auditing any return filed under this chapter, or to determine the remote seller's or marketplace facilitator's liability for sales tax where no return has been filed.
- D. In addition to the information required on returns, the Commission may request, and the remote seller or marketplace facilitator must furnish, any reasonable information deemed necessary for a correct computation of the tax.

- E. The Commission may adjust a return for a remote seller or marketplace facilitator if, after investigation or audit, the Commission determines that the figures included in the original return are incorrect, and that additional sales taxes are due; and the Commission adjusts the return within two (2) years of the original due date for the return.
- F. For the purpose of ascertaining the correctness of a return or the amount of taxes owed when a return has not been filed, the Commission may conduct investigations, hearings and audits and may examine any relevant books, papers, statements, memoranda, records, accounts or other writings of any remote seller or marketplace facilitator at any reasonable hour on the premises of the remote seller or marketplace facilitator and may require the attendance of any officer or employee of the remote seller or marketplace facilitator. Upon written demand by the Commission, the remote seller or marketplace facilitator shall present for examination, in the office of the Commission, such books, papers, statements, memoranda, records, accounts and other written material as may be set out in the demand unless the Commission and the person upon whom the demand is made agree to presentation of such materials at a different place.
- G. The Commission may issue subpoenas to compel attendance or to require production of relevant books, papers, records or memoranda. If any remote seller or marketplace facilitator refuses to obey any such subpoena, the Commissioner may refer the matter to the Commission's attorney for an application to the superior court for an order requiring the remote seller or marketplace facilitator to comply therewith.
- H. Any remote seller, marketplace facilitator, or person engaged in business who is unable or unwilling to submit their records to the Commission shall be required to pay the Commission for all necessary expenses incurred for the examination and inspection of their records maintained outside the Commission.
- I. After the completion of a sales tax audit, the results of the audit will be sent to the business owner's address of record.
- J. In the event the Commission, upon completion of an audit, discovers more than five hundred dollars (\$500) in additional sales tax due from a remote seller or marketplace facilitator resulting from a remote seller's or marketplace facilitator's failure to accurately report sales and taxes due thereupon, the remote seller or marketplace facilitator shall bear responsibility for the full cost of the audit. The audit fee assessment will be in addition to interest and penalties applicable to amounts deemed to be delinquent by the Commission at the time of the conclusion of the audit.

5.19.150. Audit protest.

- A. If the remote seller or marketplace facilitator wishes to dispute the amount of the estimate, or the results of an examination or audit, the remote seller or marketplace facilitator must file a written protest with the Commission, within thirty (30) calendar days of the date of the notice of estimated tax or results of an audit or examination. The protest must set forth:

1. The remote seller's or marketplace facilitator's justification for reducing or increasing the estimated tax amount, including any missing sales tax returns for the periods estimated; or
 2. The remote seller's or marketplace facilitator's reasons for challenging the examination or audit results.
- B. In processing the protest, the Commission may hold an informal meeting or hearing with the remote seller or marketplace facilitator, either on its own or upon request of the remote seller or marketplace facilitator, and may also require that the remote seller or marketplace facilitator submit to an audit, if one was not previously conducted or a more formal audit, if an estimation audit was previously performed.
- C. The Commission shall make a final written determination on the remote seller's or marketplace facilitator's protest and mail a copy of the determination to the remote seller or marketplace facilitator.
- D. If a written protest is not filed within thirty (30) days of the date of the notice of estimated tax or the result of a review, audit or examination, then the estimated tax, review, audit or examination result shall be final, due and payable to the Commission.

5.19.160. Penalties and Interest for Late Filing.

- A. A late filing fee of twenty-five dollars (\$25) per month (or quarter) shall be added to all late-filed sales tax reports in addition to interest and penalties.
- B. Delinquent sales tax bear interest at the rate of fifteen percent (15%) per annum until paid.
- C. In addition, delinquent sales tax shall be subject to an additional penalty of 5% per month, or fraction thereof, until a total of 20% of delinquent tax has been reached. The penalty does not bear interest.
- D. Penalties and interest shall be assessed and collected in the same manner as the tax is assessed and collected, and applied first to penalties and interest, second to past due sales tax.
- E. The filing of an incomplete return, or the failure to remit all tax, shall be treated as the filing of no return.
- F. A penalty assessed under this section for the delinquent remittance of sales tax or failure to file a sales tax return may be waived by the Commission, upon written application of the remote seller or marketplace facilitator accompanied by a payment of all delinquent sales tax, interest and penalty otherwise owed by the remote seller or marketplace facilitator, within forty-five (45) calendar days after the date of delinquency. A remote seller or marketplace facilitator may not be granted more than one (1) waiver of penalty

under this subsection in any one calendar year. The Commission shall report such waivers of penalty to the taxing jurisdiction, in writing.

5.19.170. Repayment Plans.

- A. The Commission may agree to enter into a repayment plan with a delinquent remote seller or marketplace facilitator. No repayment plan shall be valid unless agreed to by both parties in writing.
- B. A remote seller or marketplace facilitator shall not be eligible to enter into a repayment plan with the Commission if the remote seller or marketplace facilitator has defaulted on a repayment plan in the previous two (2) calendar years.
- C. The repayment plan shall include a secured promissory note that substantially complies with the following terms:
 - i. The remote seller or marketplace facilitator agrees to pay a minimum of ten percent (10%) down payment on the tax, interest and penalty amount due. The down payment shall be applied first to penalty, then to accumulated interest, and then to the tax owed.
 - ii. The remote seller or marketplace facilitator agrees to pay the balance of the tax, penalty and interest owed in monthly installments over a period not to exceed two (2) years.
 - iii. Interest at a rate of fifteen percent (15%) per annum shall accrue on the principal sum due. Interest shall not apply to penalties owed or to interest accrued at the time the repayment plan is executed or accruing during the term of the repayment plan.
 - iv. If the remote seller or marketplace facilitator is a corporation or a limited liability entity the remote seller or marketplace facilitator agrees to provide a personal guarantee of the obligations under the repayment plan.
 - v. The remote seller or marketplace facilitator agrees to pay all future tax bills in accordance with the provisions of this chapter.
 - vi. The remote seller or marketplace facilitator agrees to provide a security interest in the form of a sales tax lien for the entire unpaid balance of the promissory note to be recorded by the Commission at the time the repayment plan is signed. The remote seller or marketplace facilitator shall be responsible for the cost of recording the tax lien.
- D. If a remote seller or marketplace facilitator fails to pay two (2) or more payments as required by the repayment plan agreement, the remote seller or marketplace facilitator shall be in default and the entire amount owed at the time of default shall become

immediately due. The Commission will send the remote seller or marketplace facilitator a notice of default. The Commission may immediately foreclose on the sales tax lien or take any other remedy available under the law.

5.19.180. Remote Seller or Marketplace Facilitator Record Retention.

Remote sellers or marketplace facilitators shall keep and preserve suitable records of all sales made and such other books or accounts as may be necessary to determine the amount of tax which the remote seller or marketplace facilitator is obliged to collect. Remote sellers or marketplace facilitators shall preserve suitable records of sales for a period of six (6) years from the date of the return reporting such sales, and shall preserve for a period of six (6) years all invoices of goods and merchandise purchased for resale, and all such other books, invoices and records as may be necessary to accurately determine the amount of taxes which the remote seller or marketplace facilitator was obliged to collect under this chapter.

5.19.190. Cessation or Transfer of Business.

- A. A remote seller or marketplace facilitator who sells, leases, conveys, forfeits, transfers or assigns the majority of their business interest, including a creditor or secured party, shall make a final sales tax return within thirty (30) days after the date of such conveyance.
- B. At least ten (10) business days before any such sale is completed, the remote seller or marketplace facilitator shall send to the Commission, by approved communication (email confirmation, certified first-class mail, postage prepaid) a notice that the remote seller's or marketplace facilitator's interest is to be conveyed and shall include the name, address and telephone number of the person or entity to whom the interest is to be conveyed.
- C. Upon notice of sale and disclosure of buyer, the Commission shall be authorized to disclose the status of the remote seller's or marketplace facilitator's sales tax account to the named buyer or assignee.
- D. Upon receipt of notice of a sale or transfer, the Commission shall send the transferee a copy of this Code with this section highlighted.
- E. Neither the Commission's failure to give the notice nor the transferee's failure to receive the notice shall relieve the transferee of any obligations under this section.
- F. Following receipt of the notice, the Commission shall have sixty (60) days in which to perform a final sales tax audit and assess sales tax liability against the seller of the business. If the notice is not mailed at least ten (10) business days before the sale is completed, the Commission shall have twelve (12) months from the date of the completion of the sale or the Commission's knowledge of the completion of the sale within which to begin a final sales tax audit and assess sales tax liability against the seller of the business. The Commission may also initiate an estimated assessment if the requirements for such an assessment exist.

- G. A person acquiring any interest of a remote seller or marketplace facilitator in a business required to collect the tax under this chapter assumes the liability of the remote seller or marketplace facilitator for all taxes due the Commission, whether current or delinquent, whether known to the Commission or discovered later, and for all interest, penalties, costs and charges on such taxes.
- H. Before the effective date of the transfer, the transferee of a business shall obtain from the Commission an estimate of the delinquent sales tax, penalty and interest, if any, owed by the remote seller or marketplace facilitator as of the date of the transfer, and shall withhold that amount from the consideration payable for the transfer, until the remote seller or marketplace facilitator has produced a receipt from the Commission showing that all tax obligations imposed by this chapter have been paid. A transferee that fails to withhold the amount required under this subsection shall be liable to the Commission and taxing jurisdiction for the lesser of the amount of delinquent sales tax, penalty and interest due from the remote seller or marketplace facilitator as of the date of transfer, and the amount that the transferee was required to withhold.
- I. In this section, the term “transfer” includes the following:
1. A change in voting control, or in more than fifty percent (50%) of the ownership interest in a remote seller or marketplace facilitator that is a corporation, limited liability company or partnership; or
 2. A sale of all or substantially all the assets used in the business of the remote seller or marketplace facilitator; or
 3. The initiation of a lease, management agreement or other arrangement under which another person becomes entitled to the remote seller’s or marketplace facilitator’s gross receipts from sales, rentals or services.
- J. Subsection H of this section shall not apply to any person who acquires their ownership interest in the ongoing business as a result of the foreclosure of a lien that has priority over the Commission’s sales tax lien.
- K. Upon termination, dissolution or abandonment of a corporate business, any officer having control or supervision of sales tax funds collected, or who is charged with responsibility for the filing of returns or the payment of sales tax funds collected, shall be personally liable for any unpaid taxes, interest, administrative costs and penalties on those taxes if such officer willfully fails to pay or cause to be paid any taxes due from the corporation. In addition, regardless of willfulness, each director of the corporation shall be jointly and severally liable for unpaid amounts. The officer shall be liable only for taxes collected which became due during the period he or she had the control, supervision, responsibility or duty to act for the corporation. This section does not relieve the corporation of other tax liabilities or otherwise impair other tax collection remedies afforded by law.

L. A remote seller or marketplace facilitator who terminates the business without the benefit of a purchaser, successor or assign shall make a final tax return and settlement of tax obligations within thirty (30) days after such termination. If a final return and settlement are not received within thirty (30) days of the termination, the remote seller or marketplace facilitator shall pay a penalty of one hundred dollars (\$100), plus an additional penalty of twenty-five dollars (\$25) for each additional thirty- (30-) day period, or part of such a period, during which the final return and settlement have not been made, for a maximum of six (6) additional periods.

5.19.200. Use of Information on Tax Returns.

A. Except as otherwise provided in this chapter, all returns, reports and information required to be filed with the Commission under this Code, and all information contained therein, shall be kept confidential and shall be subject to inspection only by:

1. Employees and agents of the Commission and taxing jurisdiction whose job responsibilities are directly related to such returns, reports and information;
2. The person supplying such returns, reports and information; and
3. Persons authorized in writing by the person supplying such returns, reports and information.

B. The Commission will release information described in subsection A of this section pursuant to subpoena, order of a court or administrative agency of competent jurisdiction, and where otherwise required by law to do so.

C. Notwithstanding subsection A of this section, the following information is available for public inspection:

1. The name and address of sellers;
2. Whether a business is registered to collect taxes under this chapter;
3. The name and address of businesses that are sixty (60) days or more delinquent in filing returns or in remitting sales tax, or both filing returns and remitting sales tax; and, if so delinquent, the amount of estimated sales tax due, and the number of returns not filed.

D. The Commission may provide the public statistical information related to sales tax collections, provided that no information identifiable to a particular remote seller or marketplace facilitator is disclosed.

E. Nothing contained in this section shall be construed to prohibit the delivery to a person, or their duly authorized representative, of a copy of any return or report filed by them, nor to prohibit the publication of statistics so classified as to prevent the identification of

particular buyers, remote sellers, or marketplace facilitators, nor to prohibit the furnishing of information on a reciprocal basis to other agencies or political subdivisions of the state or the United States concerned with the enforcement of tax laws.

- F. Nothing contained in this section shall be construed to prohibit the disclosure through enforcement action proceedings or by public inspection or publication of the name, estimated balance due, and current status of payments, and filings of any remote seller or marketplace facilitator or agent of any remote seller or marketplace facilitator required to collect sales taxes or file returns under this chapter, who fails to file any return and/or remit in full all sales taxes due within thirty (30) days after the required date for that business. Entry into any agreement whether pursuant to the provisions of this chapter or otherwise shall not act as any prohibition to disclosure of the records of that remote seller or marketplace facilitator as otherwise provided in this chapter.
- G. A prospective lessee or purchaser of any business or business interest may inquire as to the obligation or tax status of any business upon presenting to the Commission a release of tax information request signed by the authorized agent of the business.
- H. All returns referred to in this chapter, and all data taken therefrom, shall be kept secure from public inspection, and from all private inspection.

5.19.210. Violations.

- A. A remote seller or marketplace facilitator that fails to file a sales tax return or remit sales tax when due, in addition to any other liability imposed by this Code, shall pay to the Commission all costs incurred by the Commission to determine the amount of the remote seller's or marketplace facilitator's liability or to collect the sales tax, including, without limitation, reviewing and auditing the remote seller's or marketplace facilitator's business records, collection agency fees, and actual reasonable attorney's fees.
- B. A person who causes or permits a corporation of which the person is an officer or director, a limited liability company of which the person is a member or manager, or a partnership of which the person is a partner, to fail to collect sales tax or to remit sales tax to the Commission as required by this Code shall be liable to the Commission for the amount that should have been collected or remitted, plus any applicable interest and penalty.
- C. Notwithstanding any other provision of law, and whether or not the Commission initiates an audit or other tax collection procedure, the Commission may bring a declaratory judgment action against a remote seller or marketplace facilitator believed to meet the criteria to establish that the obligation to remit sales tax is applicable and valid under local, state and federal law. The action shall be brought in the judicial district of the taxing jurisdiction.
- D. The Commission may cause a sales tax lien to be filed and recorded against all real and personal property of a remote seller or marketplace facilitator where the remote seller or marketplace facilitator has:

1. Failed to file sales tax returns for two (2) consecutive filing periods as required by the Code; or
2. Failed within sixty (60) days of the end of the filing period from which taxes were due to either (a) remit all amounts due or (b) to enter into a secured payment agreement as provided in this Code.
3. Prior to filing a sales tax lien, the Commission shall cause a written notice of intent to file to be mailed to the last known address of the delinquent remote seller or marketplace facilitator.

E. In addition to other remedies discussed in this Code, the Commission may bring a civil action to:

1. Enjoin a violation of this Code. On application for injunctive relief and a finding of a violation or threatened violation, the superior court shall enjoin the violation.
2. Collect delinquent sales tax, penalty, interest and costs of collection, either before or after estimating the amount of sales tax due.
3. Foreclose a recorded sales tax lien as provided by law.

F. All remedies hereunder are cumulative and are in addition to those existing at law or equity.

5.19.220. Penalties for Violations.

- A. A buyer, remote seller, or marketplace facilitator who knowingly or negligently submits false information in a document filed with the Commission pursuant to this Code is subject to a penalty of five hundred dollars (\$500).
- B. A remote seller or marketplace facilitator who knowingly or negligently falsifies or conceals information related to its business activities with the Commission or taxing jurisdiction is subject to a penalty of five hundred dollars (\$500).
- C. A person who knowingly or negligently provides false information when applying for a certificate of exemption is subject to a penalty of five hundred dollars (\$500).
- D. Any remote seller or marketplace facilitator who fails to file a return required under this chapter by the due date, regardless of whether any taxes were due for the reporting period for which the return was required, shall be subject to a penalty of twenty-five dollars (\$25) for the first sales tax return not timely filed. The filing of an incomplete return shall be treated as the filing of no return.

- E. A remote seller or marketplace facilitator who fails or refuses to produce requested records or to allow inspection of their books and records shall pay to the Commission a penalty equal to three (3) times any deficiency found or estimated by the Commission with a minimum penalty of five hundred dollars (\$500).
- F. A remote seller or marketplace facilitator who falsifies or misrepresents any record filed with the Commission is guilty of an infraction and subject to a penalty of five hundred dollars (\$500) per record.
- G. Misuse of an exemption card is a violation and subject to a penalty of fifty dollars (\$50) per incident of misuse;
- H. Nothing in this chapter shall be construed as preventing the Commission from filing and maintaining an action at law to recover any taxes, penalties, interest and/or fees due from a remote seller or marketplace facilitator. The Commission may also recover attorney's fees in any action against a delinquent remote seller or marketplace facilitator.

5.19.230. Remote Sellers with a physical presence in the taxing jurisdiction.

- A. Sellers with a physical presence in a Taxing Jurisdiction and no remote or internet-based sales shall report, remit, and comply with standards, including audit authority, of the Taxing Jurisdiction.
- B. Sellers with a physical presence in a Taxing Jurisdiction that also have remote or internet-based sales where the Point of Delivery is in a different Taxing Jurisdictions shall (i) report and remit the remote or internet sales to the Commission; and (ii) report and remit the in-store sales to the Taxing Jurisdiction.
- C. Sellers with a physical presence in a Taxing Jurisdiction that also have remote or internet-based sales where the Point of Delivery is in the same Taxing Jurisdictions shall report and remit those remote sales to the Taxing Jurisdiction.
- D. Remote Sellers and marketplace facilitators that do not have a physical presence in a Taxing Jurisdiction must report and remit all remote sales to the Commission.
- E. For all purchases the tax rate added to the sale price shall be as provided in the Taxing Jurisdiction's sales tax code, based on point of delivery.
- F. A marketplace facilitator is considered the remote seller for each sale facilitated through its marketplace and shall collect, report, and remit sales tax to the Commission. A marketplace facilitator is not considered to be the remote seller for each sale or rental of lodging facilitated through its marketplace, wherein the seller is considered to have a physical presence in the Taxing Jurisdiction.

5.19.240. Remittance of Tax; Remote Seller Held Harmless.

- A. Any remote seller or marketplace facilitator that collects and remits sales tax to the Commission as provided by law may use an electronic database of state addresses that is certified by the Commission pursuant to subsection (C) of this section to determine the jurisdictions to which tax is owed.
- B. Any remote seller or marketplace facilitator that uses the data contained in an electronic database certified by the Commission pursuant to subsection (C) of this section to determine the jurisdictions to which tax is owed shall be held harmless for any tax, charge, or fee liability to any taxing jurisdiction that otherwise would be due solely as a result of an error or omission in the database.
- C. Any electronic database provider may apply to the Commission to be certified for use by remote sellers or marketplace facilitators pursuant to this section. Such certification shall be valid for three years. In order to be certified, an electronic database provider shall have a database that satisfies the following criteria:
 - 1. The database shall designate each address in the state, including, to the extent practicable, any multiple postal address applicable to one location and the taxing jurisdictions that have the authority to impose a tax on purchases made by purchasers at each address in the state.
 - 2. The information contained in the electronic database shall be updated as necessary and maintained in an accurate condition. In order to keep the database accurate, the database provider shall provide a convenient method for taxing jurisdictions that may be affected by the use of the database to inform the provider of apparent errors in the database. The provider shall have a process in place to promptly correct any errors brought to the provider's attention.

5.19.250. Definitions.

For purposes of this chapter, the following definitions shall apply:

“Buyer or purchaser” means a person to whom a sale of property or product is made or to whom a service is furnished.

“Commission” means the Alaska Intergovernmental Remote Sales Tax Commission established by Agreement between local government taxing jurisdictions within Alaska, and delegated tax collection authority.

“Delivered electronically” means delivered to the purchaser by means other than tangible storage media.

“Entity-based exemption” means an exemption based on who purchases the product or who sells the product. An exemption that is available to all individuals shall not be considered an entity-based exemption.

“Goods for resale” means:

- A. the sale of goods by a manufacturer, wholesaler or distributor to a retail vendor; sales to a wholesale or retail dealer who deals in the property sold, for the purpose of resale by the dealer.
- B. Sales of personal property as raw material to a person engaged in manufacturing components for sale, where the property sold is consumed in the manufacturing process of, or becomes an ingredient or component part of, a product manufactured for sale by the manufacturer.
- C. Sale of personal property as construction material to a licensed building contractor where the property sold becomes part of the permanent structure.

“Marketplace facilitator” means a person that contracts with remote sellers to facilitate for consideration, regardless of whether deducted as fees from the transaction, the sale of the remote seller’s property or services through a physical or electronic marketplace operated by the person, and engages:

- A. Directly or indirectly, through one or more affiliated persons in any of the following:
 - (i) Transmitting or otherwise communicating the offer or acceptance between the buyer and remote seller;
 - (ii) Owning or operating the infrastructure, electronic or physical, or technology that brings buyers and remote sellers together;
 - (iii) Providing a virtual currency that buyers are allowed or required to use to purchase products from the remote seller; or
 - (iv) Software development or research and development activities related to any of the activities described in (b) of this subsection (3), if such activities are directly related to a physical or electronic marketplace operated by the person or an affiliated person; and
- B. In any of the following activities with respect to the seller’s products:
 - (i) Payment processing services;
 - (ii) Fulfillment or storage services;
 - (iii) Listing products for sale;

(iv) Setting prices;

(v) Branding sales as those of the marketplace facilitator;

(vi) Order taking;

(vii) Advertising or promotion; or

(viii) Providing customer service or accepting or assisting with returns or exchanges.

“Member” means a taxing jurisdiction that is a signatory of the Alaska Remote Sales Tax Intergovernmental Agreement, thereby members of the Commission, and who have adopted the Remote Seller Sales Tax Code.

“Monthly” means occurring once per calendar month.

“Nonprofit organization” means a business that has been granted tax-exempt status by the Internal Revenue Service (IRS); means an association, corporation, or other organization where no part of the net earnings of the organization inures to the benefit of any member, shareholder, or other individual, as certified by registration with the IRS.

“Person” means an individual, trust, estate, fiduciary, partnership, limited liability company, limited liability partnership, corporation, or any other legal entity.

“Physical presence” means a seller who establishes any one or more of the following within a local taxing jurisdiction:

1. Has any office, distribution or sales house, warehouse, storefront, or any other place of business within the boundaries of the local taxing jurisdiction;
2. Solicits business or receiving orders through any employee, agent, salesman, or other representative within the boundaries of the local taxing jurisdiction or engages in activities in this state that are significantly associated with the seller’s ability to establish or maintain a market for its products in this state;
3. Provides services or holds inventory within the boundaries of the local taxing jurisdiction;
4. Rents or Leases property located within the boundaries of the local taxing jurisdiction.

A seller that establishes a physical presence within the local taxing jurisdiction in any calendar year will be deemed to have a physical presence within the local taxing jurisdiction for the following calendar year.

“Point of delivery” means the location at which property or a product is delivered or service rendered.

- A. When the product is not received or paid for by the purchaser at a business location of a remote seller in a Taxing Jurisdiction, the sale is considered delivered to the location where receipt by the purchaser (or the purchaser's recipient, designated as such by the purchaser) occurs, including the location indicated by instructions for delivery as supplied by the purchaser (or recipient) and as known to the seller.
- B. When the product is received or paid for by a purchaser who is physically present at a business location of a Remote Seller in a Taxing Jurisdiction the sale is considered to have been made in the Taxing Jurisdiction where the purchaser is present even if delivery of the product takes place in another Taxing Jurisdiction. Such sales are reported and tax remitted directly to the Taxing Jurisdiction not to the Commission.
- C. For products transferred electronically, or other sales where the remote seller or marketplace facilitator lacks a delivery address for the purchaser, the remote seller or marketplace facilitator shall consider the point of delivery the sale to the billing address of the buyer.

“Product-based exemptions” means an exemption based on the description of the product and not based on who purchases the product or how the purchaser intends to use the product.

“Property” and “product” means both tangible property, an item that can be seen, weighed, measured, felt, or touched, or that is in any other manner perceptible to the senses; and intangible property, anything that is not physical in nature (i.e.; intellectual property, brand recognition, goodwill, trade, copyright and patents).

“Quarter” means trimonthly periods of a calendar year; January-March, April-June, July-September, and October-December.

“Receive or receipt” means

- A. Taking possession of property;
- B. Making first use of services; or
- C. Taking possession or making first use of digital goods, whichever comes first.

The terms “receive” and “receipt” do not include temporary possession by a shipping company on behalf of the purchaser.

“Remote sales” means sales of goods or services by a remote seller or marketplace facilitator.

“Remote seller” means a seller or marketplace facilitator making sales of goods or services delivered within the State of Alaska, without having a physical presence in a taxing jurisdiction, or conducting business between taxing jurisdictions, when sales are made by internet, mail order,

phone or other remote means. A marketplace facilitator shall be considered the remote seller for each sale facilitated through its marketplace.

“Resale of services” means sales of intermediate services to a business the charge for which will be passed directly by that business to a specific buyer.

“Sale” or “retail sale” means any transfer of property for consideration for any purpose other than for resale.

“Sales or purchase price” means the total amount of consideration, including cash, credit, property, products, and services, for which property, products, or services are sold, leased, or rented, valued in money, whether received in money or otherwise, without any deduction for the following:

- A. The seller’s cost of the property or product sold;
- B. The cost of materials used, labor or service cost, interest, losses, all costs of transportation to the seller, all taxes imposed on the seller, and any other expense of the seller;
- C. Charges by the seller for any services necessary to complete the sale, other than delivery and installation charges;
- D. Delivery charges;
- E. Installation charges; and
- F. Credit for any trade-in, as determined by state law.

“Seller” means a person making sales of property, products, or services, or a marketplace facilitator facilitating sales on behalf of a seller.

“Services” means all services of every manner and description, which are performed or furnished for compensation, and delivered electronically or otherwise outside the taxing jurisdiction (but excluding any that are rendered physically within the taxing jurisdiction, including but not limited to:

- A. Professional services;
- B. Services in which a sale of property or product may be involved, including property or products made to order;
- C. Utilities and utility services not constituting a sale of property or products, including but not limited to sewer, water, solid waste collection or disposal, electrical, telephone services and repair, natural gas, cable or satellite television, and Internet services;
- D. The sale of transportation services;

E. Services rendered for compensation by any person who furnishes any such services in the course of his trade, business, or occupation, including all services rendered for commission;

F. Advertising, maintenance, recreation, amusement, and craftsman services.

“Tax cap” means a maximum taxable transaction.

“Taxing jurisdiction” means a local government in Alaska that has a sales tax and is a member of the Alaska Remote Sellers Sales Tax Commission.

“Transferred electronically” means obtained by the purchaser by means other than tangible storage media.

5.19.260 Supplemental Definitions.

The Commission shall promulgate Supplemental Definitions that are incorporated into this Remote Seller Sales Tax Code. Supplemental Definitions are available at www.arsstc.org. Provisions of the Supplemental Definitions that are amended, deleted, or added prior to or after the effective date of the latest amendment to this chapter shall be applicable for purposes of this chapter on the effective date provided for such amendments, deletions, or additions, including retroactive provisions.

SECTION 4. That the Alaska Intergovernmental Remote Sales Tax Commission is hereby authorized to implement, administer, and enforce the provisions of KPB 5.19 Uniform Remote Seller Sales Tax Code. This authority remains in full force and effect until the assembly revokes this authorization or otherwise withdraws from the Alaska Remote Seller Sales Tax Commission.

SECTION 5. This ordinance is effective March 1, 2020.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS * DAY OF *, 2020.

Kelly Cooper, Assembly President

ATTEST:

Johni Blankenship, MMC, Borough Clerk

Yes:

No:

Absent:

Chapter 3.08 Consumer's Sales Tax

Sections:

- 3.08.010 Sales tax--Levied.
- 3.08.020 Dedication.
- 3.08.030 Collection
- 3.08.040 Borough provisions adopted by reference.

3.08.010 Sales tax--Levied. A consumer's tax in an amount to be set by ordinance as follows:

1 st qtr:	2%
2 nd qtr:	4.5%
3 rd qtr:	4.5%
4 th qtr:	2%

is levied by the City on all sales, rents and services within the City except as may be otherwise exempted by law. (Ord. 87-11 Sec. 1, 1987; Ord. 91-02 ratified 08/20/1991; Ord. 92-22; Ord. 00-12, ratified 10/3/00)

3.08.020 Dedication. The consumer's sales tax shall go to the general fund (Ord. 87-11 Sec. 1, 1987; Ord. 89-2, 1989, ratified 4/25/89; Ord. 92-22)

3.08.030 Collection. The consumer's sales tax levied by this ordinance shall be collected by the Kenai Peninsula Borough as required in AS 29.35.170, in conformance with AS 29.45 and the Kenai Peninsula Borough Code, Title 5. (Ord. 87 11 Sec. 1, 1987)

3.08.040 Borough provisions adopted by reference. A. Except as provided in (b) below, Those sections of the Kenai Peninsula Borough Code of Ordinances Title 5, Chapter 18, applicable to the levy and collection of sales taxes are incorporated here by reference and made a part of this chapter as though fully set forth. (Ord. 87-11 Sec. 1, 1987)

(b) there shall be no sales tax exemption on nonprepared food. The above sentence does not affect the sales tax exemptions granted under AS 29.45.700. (Ord 09-08 Sec 2, 2008)



THE STATE
of **ALASKA**
GOVERNOR MIKE DUNLEAVY

Department of Transportation and
Public Facilities

ALASKA MARINE HIGHWAY SYSTEM
Office of the General Manager

7559 North Tongass Highway
Ketchikan, Alaska 99901-9101
Main: 907.228.7250
Fax: 907.228.6875

January 21, 2020

Dear Community Leaders and Members of the Public Interested in AMHS:

It is time to begin the public review process for the next Alaska Marine Highway System scheduling cycle. The proposed schedule patterns to be reviewed cover the summer from May, 2020 through September, 2020.

The schedule patterns proposed are based on the funding levels for FY21. The operating plan has been designed to meet community service needs while staying within available funding levels, and maintaining regulatory and safety standards for the vessels.

Please take the time to review and comment on this proposed schedule. The link to access the proposed schedule patterns is:

<http://www.dot.state.ak.us/amhs/share/schedule/considerations.pdf>.

AMHS is also interested in knowing about any need for special events scheduling and requests that organizers or communities give the event name, dates, location, and arrival/departure times needed for each special event.

Please provide your written comments prior to February 03, 2020. Information may be faxed to 907-228-6873 or, preferably, emailed to dot.amhs.comments@alaska.gov. A public teleconference to hear additional comments and consider adjustments is scheduled for Tuesday, February 04, 2020 at 10:00 a.m. for Southeast schedules and at 1:30 p.m. for Southwest and Southcentral schedules. The meetings will be held at the Alaska Marine Highway Ketchikan Central Office, 7559 North Tongass Highway for participants wishing to attend in person.

The toll free number to participate in both teleconferences is: 1-515-604-9000, access code 279613.

It is the policy of the Department of Transportation & Public Facilities (DOT & PF) that no person shall be excluded from participation in, or be denied benefits of any and all programs or activities we provide based on race, religion, color, gender, age, marital status, ability, or national origin, regardless of the funding source including Federal Transit Administration, Federal Aviation Administration, Federal Highway Administration and State of Alaska Funds.

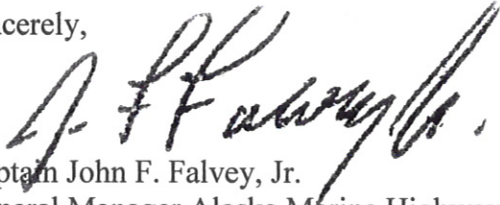
The State of Alaska Department of Transportation & Public Facilities (DOT & PF) complies with Title II of the Americans with Disabilities Act of 1990. Individuals with disabilities who may need auxiliary aids, services, and/or special modifications to comment should contact AMHS Operations Manager, Captain Tony Karvelas at

"Keep Alaska Moving through service and infrastructure."

(907) 228-7252 or email at anthony.karvelas@alaska.gov no later than January 27, 2020 to make any necessary arrangements.

If you have any additional questions or need additional information, please contact the AMHS Operations Manager, Captain Tony Karvelas, at (907) 228-7252.

Sincerely,



Captain John F. Falvey, Jr.
General Manager Alaska Marine Highway

ENCLOSURES:

Draft FY21 Operating Plan
Calendars of Events
Weekly Vessel Pattern Graphs
FY21 Vessel Deployment Plan

DISTRIBUTION:

All Southeast Alaska Mayors
All Southcentral Alaska Mayors
All Southwest Alaska Mayors
Alaska Travel Industry Association
ARDORS
Commercial Shipping Companies
CVBs
DOT/PF Southeast Regional Director
Marine Transportation Advisory Board
Managers, AMHS Terminals
Masters, AMHS Vessels
Unions
 IBU
 MM&P
 MEBA
Tlingit & Haida Central Council
S.E. Alaska Tribal Government Advisory Committee

Operating Plan Summer 2020



- | | | | |
|----------------------|--------------------------------|---|---------------|
| On Line | BEL: Bellingham to Skagway | NP: Northern Panhandle Dayboat | SW: Southwest |
| Overhaul (OH) | X - Gulf: Cross Gulf Southwest | PWS: Prince William Sound | |
| Layup (LU) | MET: Metlakatla Service | BEL - YPR alt: Bellingham / Prince Rupert Alternating | |
| In-Transit | | | |

Note: Dates represent the first day of the period. Overhaul and refurbishment periods include vessel travel time.

Alaska Marine Highway System

Summer 2020

January 17, 2020

Proposed Vessel Deployment

- Kennicott to operate Bellingham/Juneau cross the Gulf to Southwest, May through September.
- Columbia to remain on the Friday Bellingham Route, May through September.
- Matanuska to sail from Prince Rupert twice per week every other week (4x mo) and from Bellingham twice per month, May through September.
- Tazlina to sail Lynn Canal four days per week, Hoonah/Gustavus twice a week every other week, alternating with Angoon twice a week every other week.
- Lituya to sail 5 days per week between Annette Bay and Ketchikan
- Tustumena to sail the Southwest Route with two Aleutian chain trips in May and September.
- LeConte to sail between Cordova, Valdez and Whittier, also serving Tatitlek and Chenega Bay once per month May 20 through September.

Guide to Reading and Using AMHS Scheduling Graphs (Or Spider Graphs as they are affectionately known)

The AMHS scheduling graphs convey a massive amount of information on a single page, and they can be confusing to understand and interpret. The following explanations and suggestions may help.

1. The title of the graph defines the geographic area depicted by the chart and the time period to which it applies. When “Wk 1 & 3” or “Wk 2 & 4” appear, it implies that the schedule alternates every other week of the month (i.e. that the schedule is not the same every week). Essentially, a week 1 schedule would be followed by week 2, then back to week 3 (which is the same as week 1) and so on to round out the 4 weeks of a month.
2. The days of the week and times of the day are spread across the top axis of the chart. Midnight to midnight is shown for each day with only noon shown on the graph for reference and to declutter it.
3. The various ports are shown on the left side axis of the chart using their three letter AMHS designator. A key to decipher port and ship codes is on page 2 of this guide. Ports with only one dock or ship berth are shown on a single line. Ports with multiple docks have a line for each dock (e.g. JNU 1, JNU 2, JNU 3). They are generally arranged in geographic order, such as Skagway at the top (north) and Bellingham at the bottom (south).
4. Each ship is shown in a different color, and has the ship’s three letter identifier listed beside it throughout the chart for reference. A solid bar of a particular ship’s color in a specific port’s row on the chart indicates the time for that ship to be in that port. By reference to the top axis, you can determine the approximate times of those in port periods.
5. Thin lines of a ship’s color between ports indicate transit time for that particular ship between the two ports at either end of the line.
6. Thin lines that “run off the right edge of the chart” are continued, either on the left edge of the same chart (if running on a weekly scheduling cycle) or on the left edge of the alternating Wk 1&3, Wk 2&4 chart (if running on a two week scheduling cycle).
7. Ships that transition between geographic areas (e.g. Kennicott going across the Gulf of Alaska) have a notation box at the end of their thin transit line indicating such “To X-Gulf” or “Fr X-Gulf”

Suggestions for use:

1. To see what a particular ship does, just follow that ship’s colored line as it zigzags across the chart to determine what ports it visits and on what days and at what approximate times.
2. To see what service a particular community receives, just follow that community’s horizontal row across the chart to see what ships stop in that community and on which days of the week and times of the day that happens. You can also determine, by looking at that ship’s thin transit lines, where a ship serving your community is coming from and where it is going to next.

AMHS Community and Ship Three Letter Codes

Communities

ANB=Annette Bay
AKU = Akutan
ANG = Angoon
BEL = Bellingham, WA
CBY = Cold Bay
CDV = Cordova
CHB = Chenega Bay
CHG = Chignik
FPS = False Pass
GUS = Gustavus
HNS = Haines
HNH = Hoonah
HOM = Homer
JNU = Juneau (Auke Bay)
KAE = Kake
KCV = King Cove
KOD = Kodiak
KTN = Ketchikan
OLD = Old Harbor
ORI = Port Lions
OUZ = Ouzinkie
PEL = Pelican
PSG = Petersburg
SDP = Sand Point
SDV = Seldovia
SGY = Skagway
SIT = Sitka
TAT = Tatitlek
TKE = Tenakee
UNA = Unalaska/Dutch Harbor
VDZ = Valdez
WRG = Wrangell
WTR = Whittier
YAK = Yakutat
YPR = Prince Rupert, BC

Ships

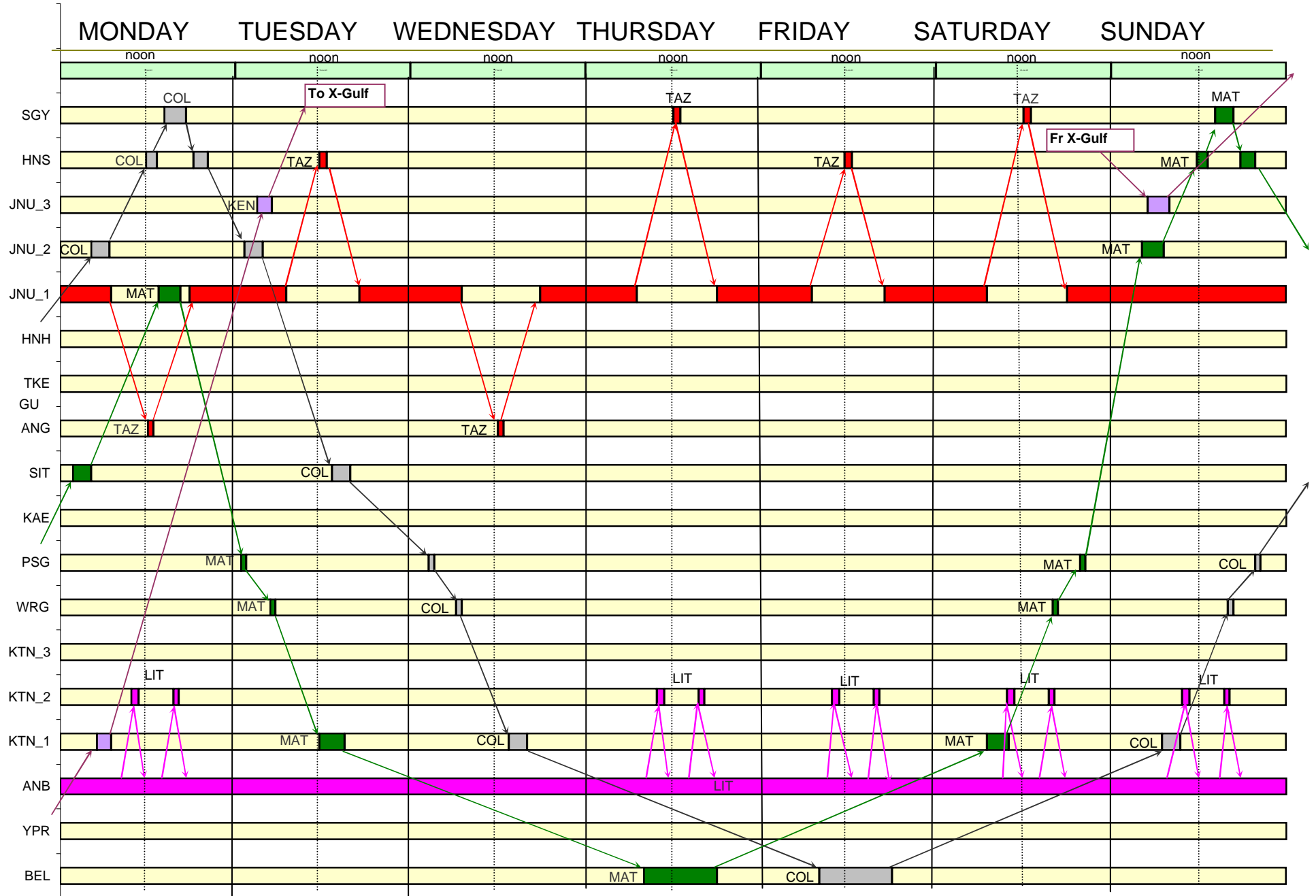
AUR = Aurora
CHE = Chenega (Fast Ferry)
COL = Columbia
FWX = Fairweather (Fast Ferry)
KEN = Kennicott
LEC = LeConte
LIT = Lituya
MAL = Malaspina
MAT = Matanuska
TAK = Taku
TUS = Tustumena

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SE Summer 2020 Wk 1 & 3

DRAFT

Revised 01-15-2020

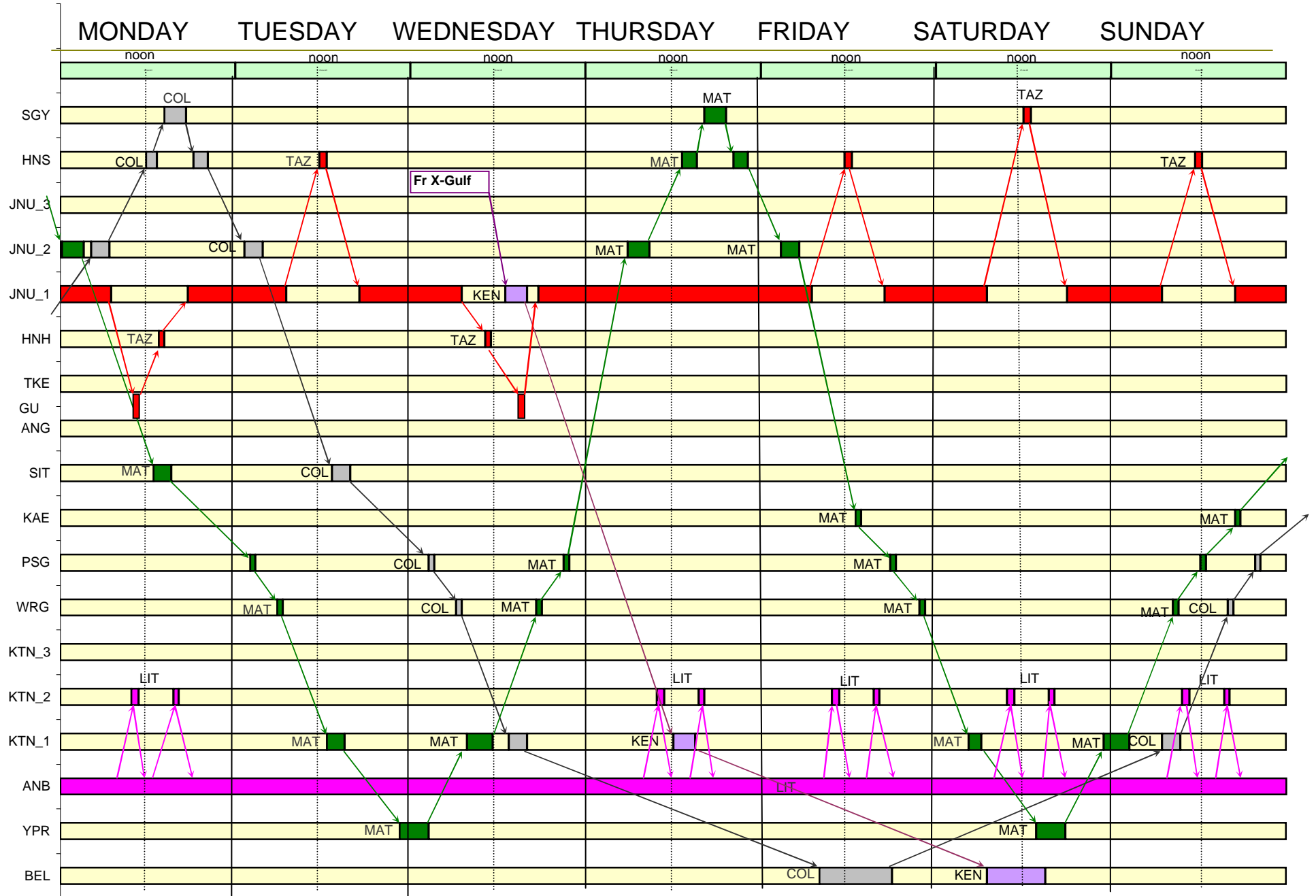


DRAFT

SE Summer 2020 Wk 2 & 4

DRAFT

Revised 01-15-2020



Summer 2020 Southeast Community Events

rev 12-20-19

MAY

Great Ak Craftbeer and Homebrew Fest Little Norway	HNS PSG	May 22-23
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JUNE

Kluane Bike Relay Celebration	HNS JNU	June 20 June 10-13
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JULY

Dustball Tournament SE Alaska State Fair	WHT HNS	Jul 30-Aug 2
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AUGUST

Founder's Day Dog Salmon Festival	MET KAE	
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SEPTEMBER

Mudball Klondike Road Relay	SIT SGY	Sep 11-12
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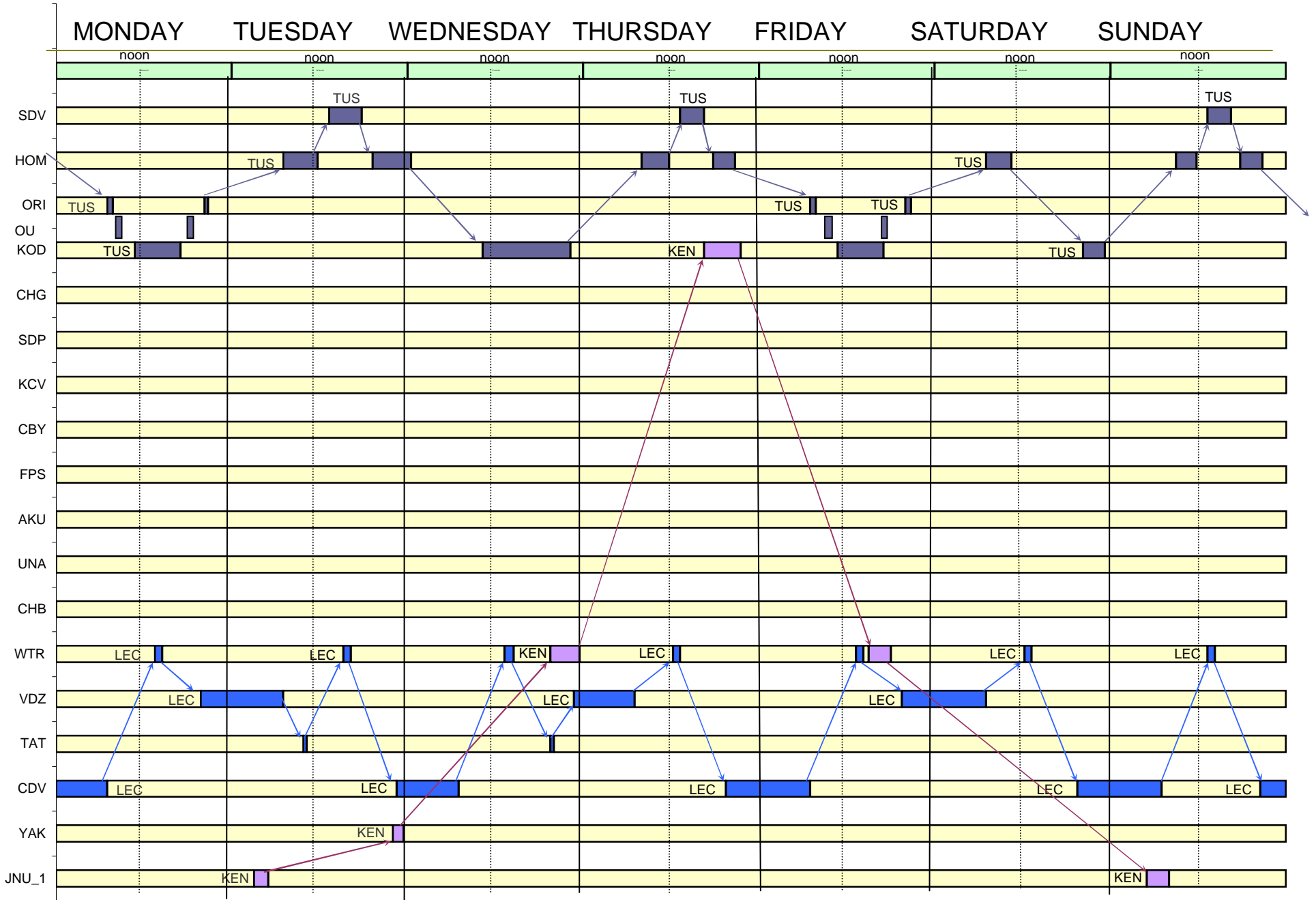
Please review the above Community Calendar of Events and comment on any events that are missed for your community. Schedule patterns may be changed if warranted to be able to provide service to/from the events.

DRAFT

SW Summer 2020 Wk 1 & 3

DRAFT

Revised 01-15-2016

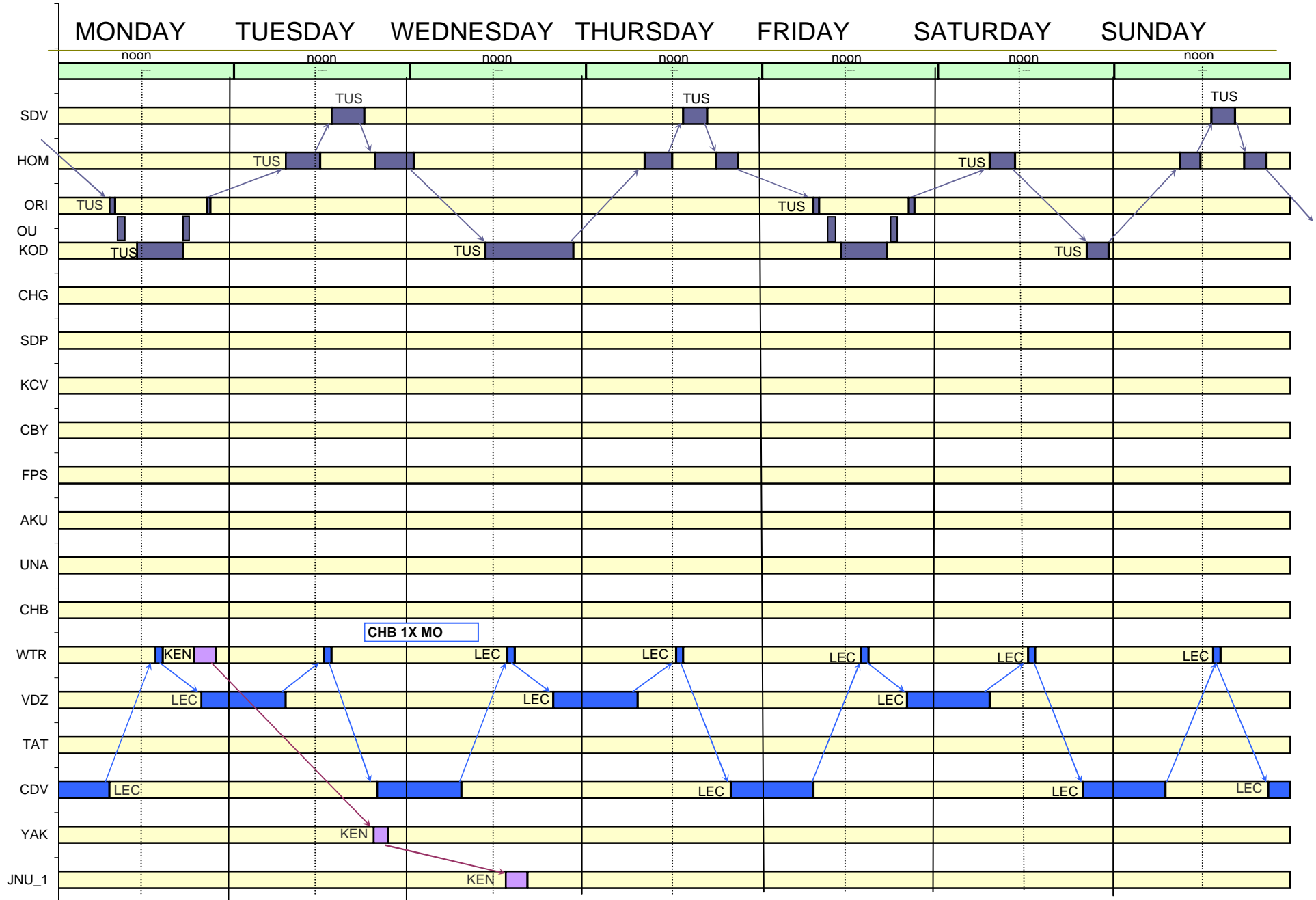


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SW Summer 2020 Wk 2 & 4

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Revised 01-15-2020

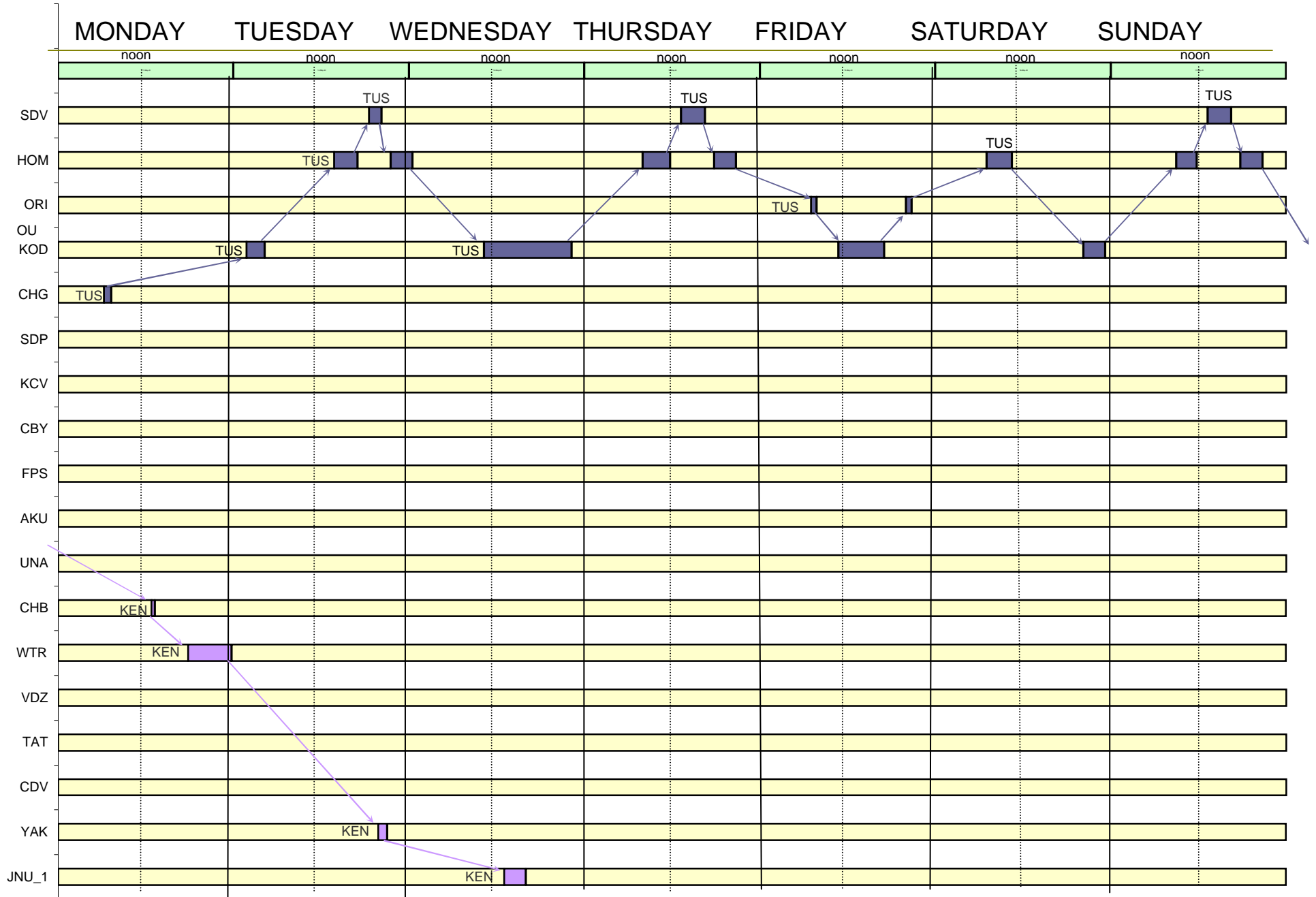


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SW Summer 2020 May & Sep Wk 2

DRAFT

Revised 01-16-2020



Summer 2020 SW/SC Community Events

rev 01-17-20

MAY

PWS Shorebird Festival	CDV	May 7-10
Kodiak Crab Festival	KOD	May 21-24

JUNE

Copper River Nouveau	CDV	6-Jun
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JULY

Copper River Wild Festival	CDV	July 17-18
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AUGUST

SEPTEMBER

Please review the above Community Calendar of Events and comment on any events that are missed for your community. Schedule patterns may be changed if warranted to be able to provide service to/from the events.