



City of Gustavus
P.O. Box 1
Gustavus, AK 99826
Phone: (907) 697-2451

General Meeting Packet

March 9, 2020



GUSTAVUS CITY COUNCIL

GENERAL MEETING

MARCH 9, 2020

7:00 PM AT CITY HALL

Gustavus City Council:

Mayor (Seat C):

Calvin Casipit

calvin.casipit@gustavus-ak.gov

Term Expires 2020

Vice Mayor (Seat F):

Brittney Cannamore

brittney.cannamore@gustavus-ak.gov

Term Expires 2021

Council Member (Seat G):

Susan Warner

susan.warner@gustavus-ak.gov

Term Expires 2021

Council Member (Seat A):

Joe Clark

joe.clark@gustavus-ak.gov

Term Expires 2022

Council Member (Seat B):

Joe Vanderzanden

joe.vanderzanden@gustavus-ak.gov

Term Expires 2022

Council Member (Seat D):

Mike Taylor

mike.taylor@gustavus-ak.gov

Term Expires 2020

Council Member (Seat E):

Shelley Owens

shelley.owens@gustavus-ak.gov

Term Expires 2021

Gustavus City Hall:

City Administrator-Tom Williams

administrator@gustavus-ak.gov

City Clerk, CMC-Karen Platt

clerk@gustavus-ak.gov

City Treasurer-Phoebe Vanselow

treasurer@gustavus-ak.gov

1. **Call to Order**
2. **Roll Call**
3. **Approval of Minutes:**
 - A. **02-10-2020 General Meeting**
4. **Mayor's Request for Agenda Changes:**
5. **Committee/Staff Reports:**
 - A. **Clerk Quarterly Report**
 - B. **Treasurer- Monthly Financial**
 - C. **City Administrator-Monthly Report**
6. **Public Comment on Non-Agenda Items:**
7. **Consent Agenda:**
 - A. **Certificate of Records Destruction**
 - B. **FY20-13NCO – Providing for the Amendment of Department Budgets for FY20** (Public Hearing 4-13-20)
 - C. **CY20-09 Remote Seller InterGov Agreement**
 - D. **CY20-10 Introduction of Remote Sellers Ordinance**
 - E. **FY20-16 Introduction of Title 11 Providing for the creation and adoption of Title 11 - Sales made by remote sellers** (Public Hearing 4-13-20)
 - F. **FY20-15 Introduction of Title 10 Providing for the Amendments to City Ordinance Title 10 Section 10.07.030 – Special Use of City Land** (Public Hearing 04-13-2020)
8. **Ordinance for Public Hearing:**
9. **Unfinished Business:**
 - A. **FY20-12 Introduction of Title 8 Providing for the Revisions to City Ordinance Title 8** (Public Hearing 04-13-2020)
10. **New Business:**
 - A. **Review of Gustavus Visitor Association Marketing Plan and Budget Request**
 - B. **Review of Gustavus Children's Enhancement Program Budget Request**
 - C. **DNR Beach CRMA Revision Negotiation**
 - D. **FY20-14 Introduction of Title 4 Providing for the Revisions to City Ordinance Title 4** (Public Hearing 04-13-2020)
11. **City Council Reports:**
 - A. **Mayor's Report**
12. **City Council Questions and Comments:**
13. **Public Comment on Non-Agenda Items:**
14. **Executive Session:**
15. **Adjournment**

Leadership is not a position or a title it's action and example



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Approval of Minutes

**GUSTAVUS CITY COUNCIL
GENERAL MEETING MINUTES
February 10, 2020**

1. CALL TO ORDER:

A General Meeting of the Gustavus City Council is called to order on February 10, at 7:00 pm by Mayor Casipit. There are twenty-one (21) members of the public in attendance at Gustavus City Hall.

2. ROLL CALL:

Comprising a quorum of the City Council the following are present:

Mayor Casipit
Vice Mayor Cannamore
Council Member Clark
Council Member Vanderzanden
Council Member Warner
Council Member Taylor
Council Member Owens

There are 7 members present, and a quorum exists

3. APPROVAL OF MINUTES:

A. 01-13-2020 General Meeting

MOTION: Council Member Clark moved to approve by unanimous consent the General Meeting Minutes from 01-13-2020.

SECONDED BY: Council Member Clark

PUBLIC COMMENT: None

COUNCIL COMMENT:

- 1) Taylor
- 2) Casipit
- 3)

Hearing no objections, Mayor Casipit announced the General Meeting Minutes from 01-13-2020 approved by unanimous consent

4. MAYOR'S REQUEST FOR AGENDA CHANGES:

Hearing no objections, Mayor Casipit announced the agenda as set

5. COMMITTEE REPORTS/STAFF REPORTS:

A. Gustavus Visitor Association-Mid Year Expense/Progress Report, Marketing Plan and Budget Request-GVA President, Leah Okin provided a written report and oral summary

B. Rookery at Gustavus-Mid Year Expense/Progress Report and Budget Request-CEO, Erin Ohlson provided and written report

C. Disposal and Recycling Center-DRC Manager, Paul Berry provided a written report

D. Financial-City Treasurer, Phoebe Vanselow provided monthly financials and an oral summary of the quarterly report.

E. City Administrator-City Administrator, Tom Williams provided a written and oral summary

MOTION: Mayor Casipit moved to approve the new Position Descriptions for Library Administrative Director and Library Services Director.

SECONDED BY: Vice Mayor Cannamore

PUBLIC COMMENT: None

COUNCIL COMMENT:

- 1) Owens
- 2) Vanderzanden
- 3) Clark
- 4) Warner
- 5) Taylor
- 6) Casipit

ROLL CALL VOTE ON MOTION:

YES: Taylor, Owens, Vanderzanden, Clark, Cannamore, Casipit

NO: Warner

MOTION **PASSES**/FAILS 6/1

6. **PUBLIC COMMENT ON NON-AGENDA ITEMS:** None

7. **CONSENT AGENDA:**

A. Certificate of Records Destruction

B. CY20-06 Tideland Conveyance

C. CY20-03 Certifying the Annual Certified Financial Statement of FY19

D. CY20-04 Providing for the Cost of Living Pay Adjustment for City of Gustavus Employees in Regular Positions in FY21

MOTION: Council Member Warner moved to adopt the consent agenda as presented

SECONDED BY: Vice Mayor Cannamore

PUBLIC COMMENT: None

COUNCIL COMMENT: None

Hearing no objections, the Consent Agenda is passed by unanimous consent

8. **ORDINANCE FOR PUBLIC HEARING:**

9. **UNFINISHED BUSINESS:**

A. FY20-12 Introduction of Title 8 Providing for the Revisions to City Ordinance Title 8 (Public Hearing 03-09-2020)

MOTION: Council Member Clark moved to approve introduction of FY20-12 Title 8 Providing for the Revisions to City Ordinance Title 8 (Public Hearing 03-09-2020)

SECONDED BY: Council Member Warner

PUBLIC COMMENT: None

COUNCIL COMMENT:

- 1) Owens
- 2) Warner

SUBSIDIARY MOTION: Council Member Warner moved to postpone Title 8 discussion to March 9th

SECONDED BY: Council Member Taylor

COUNCIL COMMENT:

- 1) Taylor
- 2) Warner

ROLL CALL VOTE ON SUBSIDIARY MOTION:

YES: Warner, Vanderzanden, Taylor, Cannamore, Clark, Owens, Casipit

NO: 0

MOTION **PASSES**/FAILS 7/0

10. NEW BUSINESS:

A. CY20-07 A & B Implementing the Beach Lands CRMA

MOTION: Council Member Taylor moved to adopt Resolution A or B Implementing the Beach Lands CRMA

SECONDED BY: Vice Mayor Cannamore

PUBLIC COMMENT:

- 1) Amy Youmans
- 2) Kim Heacox
- 3) Judy Cooper
- 4) Artemis Bona Dea
- 5) Sally McLaughlin
- 6) Kathy Hocker
- 7) Jake Ohlson
- 8) Annie Mackovjak
- 9) Melanie Heacox
- 10) Janet Neilson
- 11) Jen Garnder

COUNCIL COMMENT:

- 1) Taylor
- 2) Warner
- 3) Clark
- 4) Owens
- 5) Cannamore
- 6) Casipit

MOTION TO AMEND MAIN MOTION: Council Member Warner moved to delete Item 13 from Resolution CY20-07A

SECONDED BY: Council Member Taylor

COUNCIL COMMENT:

- 1) Warner
- 2) Owens
- 3) Vanderzanden
- 4) Taylor
- 5) Casipit

ROLL CALL VOTE ON MOTION TO AMEND MAIN MOTION:

YES: Casipit, Warner, Vanderzanden, Owens, Taylor, Clark, Cannamore

NO: 0

MOTION **PASSES**/FAILS 7/0

MOTION TO AMEND MAIN MOTION: Council Member Owens moved to strike “**AND, THEREFORE BE IT FURTHER RESOLVED**” that changes to update the CRMA, once agreed and signed by both ADNR and the City of Gustavus, may be implemented as needed in the future. Such changes may include minor changes to motorized vehicle parking areas or other facilities.”

SECONDED BY: Council Member Taylor

COUNCIL COMMENT:

- 1) Vanderzanden
- 2) Taylor
- 3) Warner

ROLL CALL VOTE ON MOTION TO AMEND MAIN MOTION:

YES: Warner, Owens, Taylor, Clark, Cannamore

NO: Casipit, Vanderzanden

MOTION **PASSES**/FAILS **5/2**

MOTION TO AMEND MAIN MOTION: Council Member Vanderzanden moved “Now THEREFORE BE IT RESOLVED: At Council’s discretion the city administrator will be directed to implement the CRMA as follows:”

SECONDED BY: Vice Mayor Cannamore

COUNCIL COMMENT:

- 1) Warner
- 2) Casipit
- 3) Taylor

ROLL CALL VOTE ON MOTION TO AMEND MAIN MOTION:

YES: Warner, Vanderzanden, Owens, Clark, Cannamore

NO: Casipit, Taylor

MOTION **PASSES**/FAILS **5/2**

ROLL CALL VOTE ON MAIN MOTION AS AMENDED:

YES: Casipit, Warner, Owens, Taylor, Cannamore

NO: Vanderzanden, Clark

MOTION **PASSES**/FAILS

CY20-07 A was adopted and therefor, there was no need to consider CY20-07 B

MOTION: Council Member Taylor moved to suspend the rules to complete the meeting beyond 10:00 pm

SECOND: Vice Mayor Cannamore

Mayor Casipit called for a recess at 9:53 PM. Meeting resumed at 10:02 PM

B. CY20-01 Benefits Policy and Procedure Sick Leave

MOTION: Council Member Vanderzanden moved to approve CY20-01 A Resolution Updating the Benefits Policy and Procedure for Eligible Regular Position Employees

SECONDED BY: Vice Mayor Cannamore

PUBLIC COMMENT:

- 1) Travis Miller
- 2) Jen Gardner

COUNCIL COMMENT:

- 1) Warner
- 2) Taylor
- 3) Clark
- 4) Cannamore
- 5) Casipit
- 6) Owens

7) Vanderzanden

MOTION TO AMEND MAIN MOTION: Council Member Taylor moved to amend the sick leave policy to read “The City will grant 80 hours of paid sick leave per fiscal year” and change the table below to read “Hours of Sick Leave”

80	Full Time
70	87.5%
60	75%
40	50%

SECONDED BY: Mayor Casipit

COUNCIL COMMENT:

- 1) Warner
- 2) Taylor
- 3) Vanderzanden

ROLL CALL VOTE ON MOTION TO AMEND MAIN MOTION:

YES: Taylor, Cannamore, Casipit

NO: Warner, Owens, Clark, Vanderzanden

MOTION **PASSES/FAILS** 3/4

MOTION TO AMEND MAIN MOTION: Council Member Taylor moved to amend motion to grant 40 hours of sick leave annually for full time employees with prorated hours for less than full time.

SECONDED BY: Vice Mayor Cannamore

COUNCIL COMMENT: None

ROLL CALL VOTE ON MOTION TO AMEND MAIN MOTION:

YES: Taylor, Owens, Cannamore, Casipit, Vanderzanden

NO: Warner, Clark

MOTION **PASSES/FAILS** 5/2

ROLL CALL VOTE ON MAIN MOTION AS AMENDED:

YES: Taylor, Owens, Cannamore, Casipit, Vanderzanden

NO: Warner, Clark

MOTION **PASSES/FAILS** 5/2

C. Award Pit Run Gravel Contracts

MOTION: Council Member Taylor moved to award Pit Run Gravel Contracts to

Glacier Bay Construction for 3500 Cubic Yards

Fairweather Construction for 3500 Cubic Yards

Gustavus Landscaping for 1500 Cubic Yards at the price of \$6.00 per cubic yard

SECONDED BY: Council Member Warner

CONFLICT OF INTEREST HEARING

Council Member Vanderzanden declared a potential conflict of interest. Owner/Operator of Fairweather Construction is his son in law.

Mayor Casipit made the determination he did not find a conflict of interest in this case. It may appear that way, but the facts present themselves that everyone gets the same price.

Vanderzanden is free to participate fully in the discussion and the vote.

PUBLIC COMMENT:

- 1) Chuck Schroth
- 2) Jake Ohlson

COUNCIL COMMENT:

1) Vanderzanden
ROLL CALL VOTE ON MOTION:
YES: Taylor, Owens, Warner, Cannamore, Casipit
NO: Vanderzanden, Clark
MOTION **PASSES**/FAILS **5/2**

D. Scoping Document for GVFD AED/Monitor Replacement

MOTION: Council Member Warner Moved to approve Project Scoping Document for GVFD AED/Monitor Replacement

SECONDED BY: Vice Mayor Cannamore

PUBLIC COMMENT: None

COUNCIL COMMENT:

- 1) Casipit
- 2) Vanderzanden
- 3) Taylor

ROLL CALL VOTE ON MOTION:

YES: Clark, Vanderzanden, Casipit, Warner, Taylor, Owens, Cannamore

NO: 0

MOTION **PASSES**/FAILS **7/0**

E. Scoping Document for GVFD Quick Attack/Wildland Firefighting Truck (Engine 27 Replacement)

MOTION: Vice Mayor Cannamore moved to approve Project Scoping Document for GVFD Quick Attack/Wildland Firefighting Truck (Engine 27 Replacement)

SECONDED BY: Council Member Taylor

PUBLIC COMMENT: None

COUNCIL COMMENT: None

ROLL CALL VOTE ON MOTION:

YES: Owens, Casipit, Cannamore, Warner, Clark, Taylor, Vanderzanden

NO: 0

MOTION **PASSES**/FAILS **7/0**

F. Scoping Document for DRC Main Building Replacement

MOTION: Council Member Taylor moved to approve Project Scoping Document for the DRC Main Building Replacement

SECONDED BY: Vice Mayor Cannamore

PUBLIC COMMENT: None

COUNCIL COMMENT:

- 1) Vanderzanden
- 2) Taylor
- 3) Warner

ROLL CALL VOTE ON MOTION:

YES: Owens, Cannamore, Casipit, Taylor

NO: Vanderzanden, Clark, Warner

MOTION **PASSES**/FAILS **4/3**

G. CY20-02 Submission of Capital Improvement Funding Request to Alaska Legislature

MOTION: Council Member Clark moved to approve Resolution CY20-02 Submission of Capital Improvement Funding Request to Alaska Legislature

SECONDED BY: Vice Mayor Cannamore

PUBLIC COMMENT: None

COUNCIL COMMENT: None

ROLL CALL VOTE ON MOTION:

YES: Owens, Clark, Cannamore, Casipit, Taylor

NO: Warner, Vanderzanden

MOTION **PASSES**/FAILS **5/2**

H. CY20-08 Updating Marine Facilities Fee Structure

MOTION: Council Member Vanderzanden moved to approve CY20-08 Updating Marine Facilities User Fees

SECONDED BY: Vice Mayor Cannamore

PUBLIC COMMENT: None

COUNCIL COMMENT:

- 1) Casipit

MOTION TO AMEND MAIN MOTION: Mayor Casipit moved to increase the private strawberry sticker to \$75.00 per year from \$60.00 per year

SECONDED BY: Vice Mayor Cannamore

COUNCIL COMMENT:

- 1) Vanderzanden
- 2) Warner

ROLL CALL VOTE ON MOTION TO AMEND MAIN MOTION:

YES: Casipit, Cannamore

NO: Warner, Owens, Taylor, Vanderzanden, Clark

MOTION **PASSES**/**FAILS** **2/5**

ROLL CALL VOTE ON MAIN MOTION AS AMENDED:

YES: Warner, Owens, Taylor, Vanderzanden, Casipit, Cannamore, Clark

NO: 0

MOTION **PASSES**/FAILS **7/0**

I. CY20-05 Establishing a Roads Advisory Committee

MOTION: Council Member Taylor moved to approve CY20-05 for the purpose of establishing a Roads Advisory Committee

SECONDED BY: Mayor Casipit

PUBLIC COMMENT: None

COUNCIL COMMENT:

- 1) Taylor
- 2) Vanderzanden
- 3) Warner
- 4) Cannamore

ROLL CALL VOTE ON MOTION:

YES:

NO:

MOTION **PASSES**/FAILS 7/0

11. **CITY COUNCIL REPORTS:** None

12. **CITY COUNCIL QUESTIONS AND COMMENTS:**

- 1) Owens reported on PFAS
- 2) Casipit shared that Alaska Airlines is starting May 21st
- 3) Strategic Plan Meeting postponed to February 26th at 5:30pm

13. **PUBLIC COMMENT ON NON-AGENDA ITEMS:**

- 1) Jake Ohlson

14. EXECUTIVE SESSION

15. **ADJOURNMENT:**

Hearing no objections, Mayor Casipit adjourns the meeting at 11:07 PM.



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Mayor's Request for Agenda Changes



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Committee/Staff Reports

Council ATTENDANCE SHEET is attached

Training/Conference

- ✓ In response to pressure for a social media presence, I will be attending, along with Librarian, Bre Ohlson the Government Social Media Conference in Seattle, Washington March 23rd. While I support a social media presence, as a part time employee, I want to be sure that I have the tools I need to maintain a social media site professionally and efficiently. I hope that this conference will provide the tools and expertise I need to accomplish my goal with minimal demand on my already limited hours.
- ✓ I will not be attending the International Institute of Municipal Clerks conference or the Pacific Northwest Clerks Institute this spring.

Committees

- ✓ I have begun working with the newly formed Marine Facilities Committee. I am not present for their Work Sessions but am present for their Business Meetings. Once work began, I realized they didn't have all the tools they needed for guidance. I found an old toolkit that I have updated and will create a similar one for the Roads Committee when one is established.

Around the Office

- ✓ Sometimes it's not a good idea to save the hardest files for last! It was tough getting through my last file cabinet, but I have completed all four drawers and I LOVE it!



	Special Meeting/Work Session Present
	General Meeting Present
	Not a council member at time of meeting
	Absent (unexcused)
	Absent (excused)

City of Gustavus
Profit & Loss Budget vs. Actual COG Accrual
July 2019 through February 2020

	Jul '19 - Feb 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Prior-Year Cash Balance	0.00	73,223.51	-73,223.51	0.0%
Business License Fees	2,825.00	3,800.00	-975.00	74.3%
Donations	1,368.00	1,000.00	368.00	136.8%
DRC Income	72,519.38	90,480.00	-17,960.62	80.1%
Federal Revenue				
Payment In Lieu of Taxes	115,419.89	112,735.48	2,684.41	102.4%
Total Federal Revenue	115,419.89	112,735.48	2,684.41	102.4%
Fundraising	1,311.00	500.00	811.00	262.2%
GVFD Income	11,382.69	7,900.00	3,482.69	144.1%
Interest Income	276.31	300.00	-23.69	92.1%
Lands Income	17,552.00	22,000.00	-4,448.00	79.8%
Lease Income	6,562.32	12,720.35	-6,158.03	51.6%
Library Income	527.85	500.00	27.85	105.6%
Marine Facilities Income	4,690.00	15,700.00	-11,010.00	29.9%
Other Income	16,312.60	3,777.00	12,535.60	431.9%
State Revenue				
Community Assistance Program	82,845.41	82,845.41	0.00	100.0%
Shared Fisheries Business Tax	204.98	1,500.00	-1,295.02	13.7%
Total State Revenue	83,050.39	84,345.41	-1,295.02	98.5%
Tax Income				
Retail Tax Income	333,442.18	378,700.00	-45,257.82	88.0%
Room Tax Income	78,132.55	65,000.00	13,132.55	120.2%
Fish Box Tax	12,190.00	13,000.00	-810.00	93.8%
Penalties & Interest	3,759.30	0.00	3,759.30	100.0%
Tax Exempt Cards	220.00	200.00	20.00	110.0%
Total Tax Income	427,744.03	456,900.00	-29,155.97	93.6%
Total Income	761,541.46	885,881.75	-124,340.29	86.0%
Gross Profit	761,541.46	885,881.75	-124,340.29	86.0%
Expense				
Administrative Costs	1,753.96	4,000.00	-2,246.04	43.8%
Advertising	75.00	100.00	-25.00	75.0%
Bank Service Charges	1,823.44	2,275.00	-451.56	80.2%
Building	22,411.87	27,707.42	-5,295.55	80.9%
Contractual Services	51,725.04	100,960.00	-49,234.96	51.2%
Dues/Fees	3,021.99	7,450.00	-4,428.01	40.6%
Economic Development Services				
GVA	32,000.00	32,000.00	0.00	100.0%
Total Economic Development Services	32,000.00	32,000.00	0.00	100.0%
Election Expense	202.16	250.00	-47.84	80.9%
Equipment	17,059.91	27,126.00	-10,066.09	62.9%
Events & Celebrations	3,808.46	4,350.00	-541.54	87.6%
Freight/Shipping	17,555.43	24,030.00	-6,474.57	73.1%
Fundraising Expenses	936.27	500.00	436.27	187.3%
General Liability	10,890.44	10,717.80	172.64	101.6%
Library Materials	132.51	600.00	-467.49	22.1%
Marine Facilities	1,878.76	4,851.36	-2,972.60	38.7%

City of Gustavus
Profit & Loss Budget vs. Actual COG Accrual
July 2019 through February 2020

	<u>Jul '19 - Feb 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Occupational Health	0.00	500.00	-500.00	0.0%
Payroll Expenses	293,637.60	462,853.63	-169,216.03	63.4%
Professional Services	12,930.00	30,000.00	-17,070.00	43.1%
Public Relations	211.74	500.00	-288.26	42.3%
Repair & Replacement Fund	25,354.66	25,354.66	0.00	100.0%
Road Maintenance	76,102.73	85,000.00	-8,897.27	89.5%
Social Services				
GCEP dba The Rookery	13,890.00	13,890.00	0.00	100.0%
Total Social Services	13,890.00	13,890.00	0.00	100.0%
Supplies	8,293.88	19,315.00	-11,021.12	42.9%
Telecommunications	12,979.04	20,790.00	-7,810.96	62.4%
Training	9,547.94	10,400.00	-852.06	91.8%
Travel	7,839.27	29,365.00	-21,525.73	26.7%
Utilities	13,746.74	16,700.00	-2,953.26	82.3%
Vehicle	4,887.05	8,445.93	-3,558.88	57.9%
Total Expense	644,695.89	970,031.80	-325,335.91	66.5%
Net Ordinary Income	116,845.57	-84,150.05	200,995.62	-138.9%
Other Income/Expense				
Other Income				
Encumbered Funds	85,000.00	85,100.00	-100.00	99.9%
Total Other Income	85,000.00	85,100.00	-100.00	99.9%
Net Other Income	85,000.00	85,100.00	-100.00	99.9%
Net Income	<u>201,845.57</u>	<u>949.95</u>	<u>200,895.62</u>	<u>21,248.0%</u>

City of Gustavus
Balance Sheet
As of February 29, 2020

	Feb 29, 20
ASSETS	
Current Assets	
Checking/Savings	
AMLIP Capital Improv Current (0630598.1)	49,220.96
AMLIP Capital Improv Long-Term (0630598.2)	485,326.35
AMLIP Repair & Replacement (0630598.3)	286,582.84
AMLIP Road Maint - Unencumbered (0630598.4)	258,554.01
AMLIP Road Maint - Encumbered (0630598.8)	13,147.51
AMLIP Reserve (0630598.12)	881,961.36
APCM.Endowment Fund	1,490,040.78
FNBA - Checking	685,625.45
FNBA Endowment Fund - Checking	30,823.08
Petty Cash	794.48
Total Checking/Savings	4,182,076.82
Accounts Receivable	
Accounts Receivable	9,645.31
Total Accounts Receivable	9,645.31
Other Current Assets	
Undeposited Funds	25.00
Total Other Current Assets	25.00
Total Current Assets	4,191,747.13
TOTAL ASSETS	4,191,747.13
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
Bank of America Alaska Air Visa	2,331.71
Total Credit Cards	2,331.71
Other Current Liabilities	
Deferred Income	220.00
Payroll Liabilities	
State Unemployment	743.81
Total Payroll Liabilities	743.81
Total Other Current Liabilities	963.81
Total Current Liabilities	3,295.52
Total Liabilities	3,295.52
Equity	
Fund Balance	3,022,644.70
Opening Bal Equity	1,084,743.57
Net Income	81,063.34
Total Equity	4,188,451.61
TOTAL LIABILITIES & EQUITY	4,191,747.13

Accounts Receivable Detail

As of 2/29/20

\$3,794.75	Delinquent Sales Tax
\$5,654.42	Ambulance Transport Billing - In Progress
\$220.00	Fish-Box Tax Deferred Income
(\$23.86)	Net of Other Customer Account Balances

\$9,645.31	Total
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FNBA Checking Account - Unrestricted Funds Balance

As of 2/29/20

FDIC: The standard deposit insurance coverage limit is \$250,000 per depositor, per FDIC-insured bank, per ownership category.

City of Gustavus has a tri-party agreement in place that collateralizes our account, providing protection for the full value of our account balances.

FNBA Checking Account Balance:	\$685,625.45
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Obligated Funds Currently in Checking Account:

MF	CP18-01 Salmon River Harbor	(\$19,856.96)
	CP18-04 LIDAR of Gustavus	(\$11,944.65)
DRC	CP18-05 DRC Pre-Processing	(\$40,868.00)
DRC	CP18-07 Household Haz Waste Fac.	(\$59,450.00)
DRC	CP19-02 Community Chest Maint.	(\$741.84)
Admin	CP19-03 Gustavus Beach Improv.	(\$34,692.93)
DRC	CP19-06 DRC Composting Facility	(\$111,585.00)
Library	CP19-08 Library Roof/Awning/Shed	(\$60,000.00)
Library	FY20 PLA Grant	(\$1,742.87)
Library	SoA OWL Internet Subsidy	(\$692.80)
Roads	FY20-02NCO FY20 encumbered road money	(\$8,897.27)
Roads	USFWS Chase Drvwy	(\$251.02)

Unrestricted Funds:	\$334,902.11
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Pending Transfers:

Per the Unrestricted Fund Balance Policy (Res. CY18-18), the unrestricted fund balance should be 17-35% of the current fiscal year's operating expenses, with a target of 25%.

FY20 budgeted operating expenses:	\$958,560.20
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25% =	\$239,640.05
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17% =	\$162,955.23
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35% =	\$335,496.07
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Capital Projects 2020-2025 DRAFT

Capital Projects	Budget Requested	Amount Funded	Funded Project QuickBooks Class Name	Dept.	Short Form Complete	Full Scoping Document Submitted	Council Approval	Funded Date	Notes	Proposed Completion Date	Proposed Funding Source
Ongoing, funded for 2018:											
Household Hazardous Waste Facility	\$ 59,450.00	\$ 59,450.00	CP18-07 Household Haz Waste Fac	DRC	N/A	12/5/2016	12/12/2016	5/13/2019		2020	CIP, or AMLIP
Salmon River Harbor Clean-up & Kiosk	\$ 27,000.00	\$ 27,000.00	CP18-01 Salmon River Harbor	MF	N/A	1/3/2017	1/9/2017	6/11/2018		in progress	AMLIP
Wilson Rd. drainage improvement	\$ 40,000.00	\$ 40,000.00	CP18-02 Wilson Rd Drainage	Roads	N/A	1/26/2018	5/14/2018	6/11/2018	pending LIDAR analysis	on hold	AMLIP
LIDAR	\$ 28,400.00	\$ 28,400.00	CP18-04 LIDAR of Gustavus		4/5/2018	n/a	4/9/2018	6/11/2018		in progress	AMLIP
Community Chest facility maintenance	\$ 10,000.00	\$ 10,000.00	CP19-02 Community Chest Maint.	DRC	3/11/2019	N/A	3/11/2019	4/8/2019		in progress	AMLIP
Ongoing, funded for 2019:											
Library Roof Repair	\$ 50,000.00	\$ 50,000.00	CP19-08 Library Roof/Shed/Awning	Library	N/A	7/22/2019; revised 8/5/19	7/22/2019; revised 8/5/19	8/12/2019		in progress	AMLIP R&R
Gustavus Beach Improvements: Phase 1	\$ 65,800.00	\$53,150.00	CP19-03 Gustavus Beach Improv.	Admin	N/A	3/11/2019	3/11/2019	4/8/2019		in progress	AMLIP
Compost Yard Improvement	\$ 111,585.00	\$ 111,585.00	CP19-06 DRC Composting Facility	DRC	N/A	1/2/2018, revised 3/11/19	1/15/2018, revised 3/11/19	5/13/2019		in progress	CIP, or AMLIP CP and R&R
Inflow Storage & HHW Facility Storage Area	\$26,400, then \$62,000	\$ 62,000.00	CP18-05 DRC Pre-Processing	DRC	N/A	9/16/2016, revised 3/11/19	9/16/2016, revised 3/11/19	5/13/2019	6/11/18 amended scoping document; 3/11/19 amended	2020	CIP, or AMLIP
Lifepak15 Cardiac AED/Monitor	\$ 38,000.00			GVFD	1/28/2020	N/A	2/10/2020				Code Blue & CIP
Quick Attack/Wildland Firefighting Truck	\$ 80,000.00			GVFD	1/28/2020	N/A	2/10/2020				CIP, or AMLIP
Main Building Replacement	\$ 287,500.00			DRC	N/A	2/3/2020	2/10/2020				CIP
Fire Hall Rain Cistern System	up to \$25,000			GVFD							
Refurbish/Repurpose Composting Quonset	\$ 15,000.00			DRC							
City Hall Copier/Printer/Scanner/Fax	\$ 5,500.00			Admin							
City Hall Front Door Replacement	\$ 1,000.00			Admin							
Good River Bridge Repairs	\$ 57,000.00			Roads							
City Road Improvements	\$ 150,000.00			Roads							
Library Bike Shelter/Shed	\$ 35,000.00	\$ 15,000.00	CP19-08 Library Roof/Shed/Awning	Library	N/A	7/22/2019; revised 8/5/19	7/22/2019; revised 8/5/19	8/12/2019	only \$10,000 moved 8/12/19; \$5000 still to transfer		AMLIP
Gustavus Beach Improvements: Phase 2	pending			Admin							
Roof/Building Exp. - Architectural & Engineering	\$ 30,000.00			GVFD	N/A	2/9/2018	2/12/2018				CIP
Library Expansion - Architectural & Engineering	\$ 30,000.00			Library	3/1/2018		2/11/2019				CIP
Baler Purchase	\$ 166,630.00			DRC	N/A	will be part of plan to be submitted in 2019					
Three Phase Power Installation				DRC							
Gravel Pit Improvements	\$ 500,000.00		CP19-07 Gravel Extraction Improv.	Lands	N/A	4/25/2019	5/13/2019	postponed			AMLIP
Structural Firefighting Gear	\$ 82,500.00			GVFD							
Salmon River Boat Harbor Fish Waste Disposal Bin				MF/DRC							
City Hall front room - carpeting, painting, windows	\$ 15,000.00			Admin	2/14/2018						
Landscape Design consulting				-split-	2/20/2018						
Utility Pick-up Truck	\$15-60,000.00			GVFD	2/15/2018						
Water Tender / Road Water Truck				GVFD	2/15/2018						
Grandpa's Farm Road Bridge & Culvert	\$ 250,000.00			Roads							USFWS and/or AKSSF
DRC Groundwater Monitoring Well Replacements	\$ 12,000.00			DRC							
DRC Glass Pulverizer - refurbish or replace	\$ 50,000.00			DRC							
Roof/Building Expansion	\$700,000			GVFD	N/A	2/9/2018	2/12/2018, revised 2/11/2019			Long-range	CIP - state, federal grant
Driveway Relocation or River Bank Stabilization				Admin	N/A					Long-range	AMLIP
Old P.O./Preschool building refurbish				Admin	2/20/2018					Long-range	
City Hall & Fire Hall Energy Audit Repairs				GVFD & Admin	3/1/2018	Res. CY18-12				Long-range	
Edraulic Extrication Equipment	\$35,000			GVFD	2/15/2018					Long-range	AFG
911 System Upgrade				GVFD						Long-range	
GVFD Electric Meter Installation				GVFD						Long-range	
Library Expansion				Library	3/1/2018					Long-range	
DRC Shredder				DRC						Long-range	
DRC "Waste to Energy" Equipment				DRC						Long-range	
DRC Drive-on/Vehicle Scale				DRC						Long-range	
DRC Equipment Garage				DRC						Long-range	
DRC Sytrofoam Densifier				DRC						Long-range	
Landfill Closure 4-8 years	long-term			DRC	N/A	will be part of plan to be submitted in 2020					Long-range
City Vehicle				-split-	2/20/2018					Long-range	
Salmon River Harbor Waterless Restrooms	\$70-90,000.00			MF						Long-range	
Salmon River Harbor Public Floats				MF						Long-range	
CAPGIS 2018 submission											
CAPGIS 2019 submission											
CAPGIS 2020 submission											

Incoming Grants/Scholarships to City of Gustavus FY20

Dept.	Purpose	Date Received	Amount Awarded	QB Class Name	Amount Spent to Date	Remaining Funds	Notes
Library	Library Supplies	8/15/2019	\$7,000.00	FY20 PLA Grant	\$5,257.13	\$1,742.87	State of AK Public Library Assistance (PLA) grant for library materials
	Reading with Rachel	7/9/2019	\$554.00	Reading with Rachel	\$554.00	\$0.00	Grant from Jon & Julie Howell
	Library Internet	10/30/2019	\$2,020.00	SoA OWL Internet Subsidy	\$2,020.00	\$0.00	Alaska Online with Libraries (OWL) internet re-installation subsidy
	Library Internet	10/30/2019	\$2,078.40	SoA OWL Internet Subsidy	\$1,385.60	\$692.80	Alaska OWL monthly internet subsidy
	Library Equipment	11/21/2019	\$1,000.00	--	\$1,000.00	\$0.00	APEI Safety Grant used toward purchase of AED
GVFD	GVFD Equipment	2018-2019	\$22,283.78	--	\$22,283.78	\$0.00	SEREMS Code Blue Grant 2018 - GVFD paid 10% match
	GVFD Supplies	3/25/2019	\$3,735.00	2019 VFA Grant	\$3,735.00	\$0.00	The Volunteer Fire Assistance (VFA) provides assistance in training, equipment purchases, and prevention activities, on a cost share basis. GVFD pays 10% match.
	GVFD Travel	2/28/2020	\$878.52	--	\$878.52	\$0.00	ASFA Ken Akerley Grant reimbursement for Johan Janse Van Rensburg travel to ASFA Conference Sept. 2019
	GVFD Equipment	FY20	\$36,000.00	Tsunami Siren Grant FY20	\$0.00	\$36,000.00	State of AK Div. of Homeland Sec. & Emergency Mgmt.
	GVFD Equipment	spring 2020	\$7,245.00	2020 VFA Grant	\$0.00	\$7,245.00	The Volunteer Fire Assistance (VFA) provides assistance in training, equipment purchases, and prevention activities, on a cost share basis. GVFD pays 10% match.
Admin	City Clerk Training	8/10/2019	\$1,550.00	(applied to FY19 expense)	\$1,550.00	\$0.00	AAMC scholarship for NW Clerks Institute June 2019
	City Clerk Training	8/6/2019	\$400.00	(applied to FY19 expense)	\$400.00	\$0.00	IIMC Foundation scholarship for IIMC institute Jun. 2019
	City Clerk Training	1/7/2020	\$280.38	--	\$280.38	\$0.00	AAMC scholarship for Nov. 2019 annual conference
	City Council Training	1/20/2020	\$500.00	--	\$500.00	\$0.00	AML scholarship for Shelley Owens for Nov. 2019 Conf.
	City Council Training	1/20/2020	\$500.00	--	\$500.00	\$0.00	AML scholarship for Brittney Cannamore for Nov. 2019 Conf.

\$86,025.08

Outgoing Grants from City of Gustavus - Endowment Fund Grant (EFG)

Resolution	Grantee	Date Awarded	Amount Awarded	QB Class Name	Amount Disbursed to Date	Remaining Funds	Notes
CY19-21	Gustavus Community Center	12/9/2019	\$21,547.52	2020 EFG - GCC	\$12,100.00	\$9,447.52	grant ends 12/10/20
CY19-21	Gustavus PFAS Action Coalition	12/9/2019	\$21,250.00	2020 EFG - GPAC	\$0.00	\$21,250.00	grant ends 12/10/20



BEACH SCOPE OF WORK

At the March 2 work session, the Council directed that the improvements to the beach be limited to the placement of logs to act as barriers in locations previously discussed. I am in the process of completing this direction.



FY21 BUDGET TOWN HALL MEETING

The Council will hold a Town Hall meeting to inform the public of the Fiscal Year 2021 drafting process to date. The presentation will include the first draft of the budget and an alternative “baseline” budget drafted by Council member Warner.



AML & AMHS SERVICE EFFORTS

On February 27 I forwarded an e-mail from Nils Andreassen, Executive Director for the Alaska Municipal League regarding the efforts AML is taking to assist with the AMHS sailings. The Mayor has sent a series of letters to state legislators including the Senate and House Finance Committees, Alaska Congressional legislators, and key legislative personnel.



City of Gustavus
P.O. Box 1
Gustavus, AK 99826
Phone: (907) 697-2451

Public Comment on Non-Agenda Items



City of Gustavus
P.O. Box 1
Gustavus, AK 99826
Phone: (907) 697-2451

Consent Agenda

CERTIFICATE OF RECORDS DESTRUCTION

This form documents the destruction of public records in accordance with Alaska Statute 40.25,
Gustavus Municipal Code 2.70.030 and City of Gustavus Policy and Procedure for Public Records Management

1. Agency/Locality City of Gustavus	2. Division/Department Desk of the City Clerk	3. Person Completing Form Karen Platt CMC, City Clerk
4. Address, City, State & Zip P.O. Box 1, Gustavus	5a. Telephone Number & Extension 907-697-2451	5b. E-mail Address clerk@gustavus-ak.gov

6. Records to Be Destroyed

a) Schedule and Records Series Number	b) Records Series Title	c) Date Range (mo/yr)	d) Location	e) Volume	f) Destruction Method
AD-1, Until need is met	General Administration	2011-2012	City Hall	3 Files	recycle
C-20, 5yrs	Committee Files	07, 08, 09, 10, 11 12, 13, 14	City Hall	8 Files	recycle
PW-1, 4yrs	Procurement Files	07, 13, 14	Clerk Computer		Delete
C-20, 5yrs	Committee Files	08, 09, 10, 11, 12, 14,	Clerk Computer		Delete
AD-3, 30dys	Transitory Information	06,			
C-3, 3yrs	Council Non-Permanent	2012, 14	City Hall	2 Files	recycle
A-4, 4yrs	Accounting payable/receivable	2004-05, 13, 14	City Hall	4 Files	
A-5, 8yrs	Accounting-Banking Records	2004-2008	City Hall	4 Files	shred
A-25, 4yrs	Permits	2006		1 File	
A-2, 3yrs	Accounting-Budget Work Papers	2010		2 Files	
C-17, 1yr	Public Records Request	2011	City Hall	1 File	recycle
PW-1, 4yrs	Procurement Files	2012, 13, 14, 15,	City Hall	6 Files	Recycle

DESTRUCTION APPROVALS

Note: Public records may not be destroyed without receiving prior authorization from the Mayor and/or City Council.

We certify that the records listed above have been retained for the scheduled retention period, as per the City of Gustavus Records Retention Schedule, required audits have been completed, and no pending or ongoing litigation or investigation involving these records is known to exist.

7. MAYOR _____ **DATE** _____

8. CITY CLERK/TREASURER _____ **DATE** _____

9. RECORDS DESTRUCTION
AFFIRMED BY: _____ **DATE** _____

**CITY OF GUSTAVUS, ALASKA
ORDINANCE FY20-13NCO
AN ORDINANCE FOR THE CITY OF GUSTAVUS PROVIDING FOR THE AMENDMENT OF
DEPARTMENTAL BUDGETS FOR FISCAL YEAR 2020**

BE IT ENACTED BY THE GUSTAVUS CITY COUNCIL AS FOLLOWS:

Section 1. Classification. This is a **Non-Code Ordinance**

Section 2. For the Fiscal Year of 2020 estimated expenditures have changed from the estimates in the approved budget.

Section 3. For the current fiscal year, the budget is amended to reflect the changed estimates as follows:

Budget Category	Amounts		
INCOME	Original Budget	Amended Budget	Change
Prior-Year Cash Balance	\$ 73,223.51	\$ 64,514.70	<\$ 8,708.81>
Federal Revenue: Payment in Lieu of Taxes	\$ 112,735.48	\$ 115,419.89	\$ 2,684.41
Library: Fundraising	\$ 500.00	\$ 1,300.00	\$ 800.00
GVFD Income: Training	\$ 0.00	\$ 2,400.00	\$ 2,400.00
<i>GVFD offered an Emergency Trauma Technician class on site for a fee. Instructor expenses were paid from budgeted GVFD training expense.</i>			
Marine Facilities Income: Commercial Vessels	\$ 9,000.00	\$ 15,000.00	\$ 6,000.00
<i>Vessel registration fees were increased with Resolution CY20-08 in anticipation of the increased cost of transporting the steel mooring float.</i>			
Marine Facilities Income: Private Vessels	\$ 4,000.00	\$ 5,000.00	\$ 1,000.00
<i>Vessel registration fees were increased with Resolution CY20-08 in anticipation of the increased cost of transporting the steel mooring float.</i>			
Federal Revenue: National Forest Receipts	\$ 0.00	\$ 25,000.00	\$ 25,000.00
<i>National Forest Receipts must be used for roads (or schools, if a municipality operates one). FY20 National Forest Receipts' amount is still unknown but is presumed to be at least this amount. If not, road maintenance will be funded from one of the AMLIP road maintenance savings accounts through a subsequent NCO.</i>			

Total Change in Income		\$ 29,175.60	
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EXPENSE	Original Budget	Amended Budget	Change
Payroll Expenses: Health Insurance	\$ 18,517.20	\$ 17,092.80	<\$ 1,424.40>
<i>Due to a change in projected monthly insurance premiums from the original budget plus a change in employee insurance elections.</i>			
Lands: Administrative Costs	\$ 2,000.00	\$ 0.00	<\$ 2,000.00>
Lands: Contractual Services	\$ 17,500.00	\$ 24,500.00	\$ 7,000.00
<i>Additional land was denuded at the gravel pits per RFQ FY20-03RM.</i>			

Library: Freight/Shipping	\$ 550.00	\$ 700.00	\$ 150.00
Library: Fundraising	\$ 500.00	\$ 950.00	\$ 450.00
Road Maintenance	\$ 85,000.00	\$110,000.00	\$ 25,000.00

Expenses exceeded the original budget due to several emergency repairs and \$35,000 for snowplowing to date. National Forest Receipts will cover this expense if possible. Otherwise, road maintenance will be funded from one of the AMLIP road maintenance savings accounts through a subsequent NCO.

Total Change in Expense	\$ 29,175.60
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Section 4. The budget is hereby amended as indicated and any portion of the approved budget inconsistent with this amendment is repealed.

Section 5. Effective Date. This ordinance becomes effective upon its adoption by the Gustavus City Council.

DATE INTRODUCED: *March 9, 2020*

DATE OF PUBLIC HEARING: *April 13, 2020*

PASSED and **APPROVED** by the Gustavus City Council this ____th day of _____, 2020.

Calvin Casipit, Mayor

Attest: Phoebe Vanselow, City Treasurer

Attest: Karen Platt CMC, City Clerk

**CITY OF GUSTVAUS, ALASKA
RESOLUTION CY20-09**

**A RESOLUTION BY THE CITY OF GUSTAVUS
AUTHORIZING THE CITY OF GUSTAVUS TO JOIN THE ALASKA
REMOTE SELLER SALES TAX COMMISSION FOR THE PURPOSE OF
DEVELOPING, IMPLEMENTING, AND ENFORCING A REMOTE
SELLERS SALES TAX CODE**

WHEREAS, the inability to effectively collect sales tax on sales of property, products or services transferred or delivered into Alaska in response to orders placed electronically by consumers with remote sellers, is seriously eroding the sales tax base of communities, causing revenue losses and imminent harm to residents through the loss of critical funding for local public services and infrastructure; and

WHEREAS, the harm from the loss of revenue is especially serious in Alaska because the state has no broad-based 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 market distortions by creating tax shelters for businesses that limit their physical presence in the state or cities and boroughs but still sell their goods and services to their consumers, 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, along with the general growth of online retail, make clear that erosion of the sales tax base is and has been occurring and is a growing problem that is likely to only worsen in the near future; 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, given modern computing and software options, it is neither unusually difficult nor burdensome for remote sellers to collect and remit sales taxes associated with sales into Alaska taxing jurisdictions; and

WHEREAS, the recent decision by the United States Supreme Court in *South Dakota v. Wayfair* allows for the amendment of the sales tax code to account for remote sellers who do not have a Physical presence in either the state of Alaska or within the City of Gustavus, but do have a taxable connection with the state of Alaska and the City of Gustavus; and

WHEREAS, the decision in *South Dakota v. Wayfair* provided guidance that included the defensibility of a single-level statewide administration of remote sales tax collection and remittance; and

WHEREAS, in order to implement a single-level statewide sales tax administration,

it is the intent of local taxing jurisdictions within Alaska to establish an intergovernmental entity known as the Alaska Remote Seller Sales Tax Commission (the “Commission”); and

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

WHEREAS, under the terms of the Agreement, in order to maintain membership in the Commission, the City of Gustavus will be required to adopt certain uniform code provisions for the collection and remittance of municipal sales tax applicable to sales made by remote seller; and

WHEREAS, the uniform remote sales tax code will be presented to the City Council for consideration once adopted by the Commission; and

WHEREAS, once adopted, the administration of remote sales tax collection and remittance will be delegated to the Commission; and

WHEREAS, the intent of the Agreement is to enable Alaska’s taxing jurisdictions to levy their municipal sales tax to the maximum limit of federal and state constitutional doctrines.

WHEREAS, the City of Gustavus delegates remote seller sales tax registration, exemption certification, collection, remittance, and audit authority to the Commission.

NOW, THEREFORE, BE IT RESOLVED, that the Gustavus City Council adopts Resolution CY20-09 authorizing the Mayor to enter into an intergovernmental agreement with the Alaska Remote Seller Sales Tax Commission for the purpose of developing, implementing, and enforcing a remote sellers sales tax code.

Section 1. Authorization. The City of Gustavus City Council authorizes the Mayor to negotiate, execute, and submit all necessary documents to obtain and maintain membership in the Alaska Remote Seller Sales Tax Commission.

Section 2. Representation. The City of Gustavus City Council designates the Mayor/City Administrator/Finance Director as the City of Gustavus representative on the Commission.

Section 3. Scope of Agreement. The Alaska Intergovernmental Remote Seller Sales Tax Agreement is included as Attachment A.

Section 4. Effective Date. This resolution shall be effective immediately after its adoption.

PASSED and APPROVED by the Gustavus City Council this ____th day of _____, 2020,
and effective upon adoption.

Calvin Casipit, Mayor

Attest: Karen Platt CMC, City Clerk

**CITY OF GUSTAVUS, ALASKA
RESOLUTION CY20-10**

**A RESOLUTION BY THE CITY OF GUSTAVUS
REMOTE SELLER SALES TAX CODE & COMMON DEFINITIONS**

WHEREAS, the inability to effectively collect sales tax on sales of property, products or services transferred or delivered into Alaska is seriously eroding the sales tax base of communities, causing revenue losses and imminent harm to residents through the loss of critical funding for local public services and infrastructure; and

WHEREAS, the harm from the loss of revenue is especially serious in Alaska because the State has no income tax, and sales tax revenues are one of the primary sources of funding for services provided by local governments; and

WHEREAS, the failure to collect sales tax on remote sales creates market distortions by creating an unfair tax advantage for businesses that limit their physical presence in the taxing jurisdictions but still sell goods and services to consumers, which becomes easier and more prevalent as technology advances; and

WHEREAS, the failure to tax remote sales results in the creation of incentives for businesses to avoid a physical presence in the state and its respective communities, resulting in fewer jobs and increasing the share of taxes to those consumers who buy from competitors with a physical presence in the state and its cities; and

WHEREAS, the structural advantages for remote sellers, including the absence of point-of-sale tax collection, along with the general growth of online retail, make clear that erosion of the sales tax base is and has been occurring; 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 as well as burdening local infrastructure and services; and

WHEREAS, delivery of goods and services into local municipalities rely on and burden local transportation systems, emergency and police services, waste disposal, utilities and other infrastructure and services; and,

WHEREAS, given modern computing and software options, it is neither unusually difficult nor burdensome for remote sellers to collect and remit sales taxes associated with sales into Alaska taxing jurisdictions; and

WHEREAS, due to a recent decision by the United States Supreme Court and the lack of a state sales tax it is appropriate for the municipalities to collectively amend their sales tax codes to account for remote sellers who do not have a physical presence either in the State of Alaska or in a specific taxing jurisdiction, but do have a taxable connection with the State of Alaska or taxing jurisdiction; and

WHEREAS, this ordinance is not retroactive in its application; and

WHEREAS, this ordinance provides a safe harbor to those who transact limited sales in Alaska; and

WHEREAS, amending local sales tax codes reflects the 2018 Supreme Court “*Wayfair*” decision to allow for the application of the taxing jurisdiction’s sales tax code requirements to sellers without a physical presence in the State of Alaska or taxing jurisdiction; and

WHEREAS, the intent is to levy municipal sales tax to the maximum limit of federal and state constitutional doctrines; and

WHEREAS, the [insert name of municipality] has entered into a cooperative agreement with other local governments called the Alaska Intergovernmental Remote Seller Sales Tax Agreement (“the Agreement”); and

WHEREAS, the terms of the Agreement require adoption of certain uniform provisions for collection and remittance of municipal sales tax applicable to sales made by remote sellers similar to the Streamlined Sales and Use Tax Agreement.

NOW, THEREFORE BE IT RESOLVED, that the Gustavus City Council adopts Resolution CY20-10 providing background, and introduction for the Uniform Alaska Remote Seller-Sales Tax Code as follows:

The City of Gustavus Code of Ordinances is hereby amended by adopting a new Chapter 11 – Sales Made by Remote Sellers.

PASSED and APPROVED by the Gustavus City Council this ____th day of ____, 2020, and effective upon adoption.

Calvin Casipit, Mayor

Attest: Karen Platt CMC, City Clerk

**CITY OF GUSTAVUS
ORDANANCE FY20-16**

**AN ORDINANCE OF THE CITY OF GUSTAVUS CREATING AND ADOPTING TITLE 11 –
SALES MADE BY REMOTE SELLERS**

BE IT ENACTED BY THE GUSTAVUS CITY COUNCIL AS FOLLOWS:

- Section 1. Classification. This ordinance is of general and permanent nature and shall become a part of the City of Gustavus Municipal Code.
- Section 2. Severability. If any provisions of this ordinance or any application thereof to any person or circumstance is held invalid, the remainder of this ordinance and its application to other persons, or circumstances shall not be affected thereby.
- Section 3. Enactment. Now therefore, it is enacted by the Gustavus City Council that Title 11, Chapter 11.01, Sections 11.010 through 260, be created and adopted as follows:

Title 11 – Remote Seller Sales Tax Code

SECTION 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.

SECTION 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.

SECTION 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.

SECTION 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.

SECTION 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.

SECTION 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.

SECTION 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.

SECTION 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:

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

- 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.

SECTION 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.

SECTION 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.

SECTION 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.

SECTION 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.

SECTION 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.

SECTION 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.

SECTION 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.

SECTION 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. Fees, penalties and interest shall be assessed and collected in the same manner as the tax is assessed and collected, and applied first to fees, 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.

SECTION 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.

SECTION 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.

SECTION 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 remoteseller'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.

SECTION 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.

SECTION 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.

- E. 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. 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.

SECTION 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 by the due date required under this chapter, 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.

SECTION 230 – 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 Jurisdiction 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 Jurisdiction shall report and remit those remote sales to the Taxing Jurisdiction.
- D. 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.

SECTION 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.

SECTION 250 – Definitions

Adoption of definitions does not compel an individual municipality to exempt certain defined items. Each municipality should specifically adopt definitions necessary for consistency to implement both brick-and-mortar sales tax code and provisions related to remote sellers or marketplace facilitators. For definitions that have no applicability to brick-and-mortar sales tax code, municipality may choose either to include definitions in the definitional section of general sales tax ordinance or adopt the common definitions by reference.

“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 is 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;
- 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.

SECTION 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.

“Advertising” means services rendered to promote a product, service, idea, concept, issue, or the image of a person, including services rendered to design and produce advertising materials prior to the acceptance of the advertising materials for reproduction or publication, including research; design; layout; preliminary and final art preparation; creative consultation, coordination, direction, and supervision; script and copywriting; editing; and account management services.

“Aircraft charter service” means an air carrier operation that requires the customer to hire an entire aircraft rather than book passage in whatever capacity is available on a scheduled trip.

“Alcoholic beverages” means beverages that are suitable for human consumption and contain one-half of one percent or more of alcohol by volume.

“Arts and crafts” mean articles produced individually by artistic or craft skill such as painting, sculpture, pottery, jewelry or similar articles.

“ATV” or “off-highway vehicle” means a vehicle designed or adapted for cross-country operation over unimproved terrain, ice or snow, and which has been declared by its owner at the time of registration and determined by the department to be unsuitable for general highway use, although the vehicle may make incidental use of a highway as provided in this title; it does not include implements of husbandry and special mobile equipment.

“Authentic Native artwork” means any product which is Alaska Native handcrafted and is not made by machine. “Alaska Native handcrafted” means the skillful and expert use of the hands in making products solely by Alaska Natives within the United States, including the use of findings, hand tools and equipment for buffing, polishing, grinding, drilling or sewing. “Made by machine” means the producing or reproducing of a product in mass production by mechanically stamping, casting, blanking or weaving.

“Bank services” or “financial services” means deposit account services, loan transaction fees, transactions relating to the sale or exchange of currency or securities, transactions for conversion of negotiable instruments, safe deposit services, escrow collection services, late fees, overdraft fees, and interest charged on past due accounts.

“Boat” means a vessel used or capable of being used as a means of transportation on the water.

“Childcare” means a regular service of care and education provided for compensation for any part of a day less than 24 hours to a child or children under 16 years of age whose parents work outside the home, attend an educational program or are otherwise unable to care for their children.

“Church” means a fellowship of believers, congregation, society, corporation, convention, or association that is formed primarily or exclusively for religious purposes and that is not formed for the private profit of any person.

“Clothing and related products” means all human wearing apparel suitable for general use. Clothing includes: aprons, household and shop; athletic supporters; baby receiving blankets; bathing suits and caps; beach capes and coats; belts and suspenders; boots; coats and jackets; costumes; children and adult diapers, including disposable; ear muffs; footlets; formal wear; garters and garter belts; girdles; gloves and mittens for general use; hats and caps; hosiery; insoles for shoes; lab coats; neckties; overshoes; pantyhose; rainwear; rubber pants; sandals; scarves; shoes and shoe laces; slippers; sneakers; socks and stockings; steel-toed boots; underwear; uniforms, athletic and nonathletic; and wedding apparel.

“Commercial airline tickets” means any card, pass, certificate, or paper, electronic or otherwise, providing or intending to provide for the carriage or transportation of any person or persons upon any airline.

“Common carrier” means an individual or a company, which is in the regular business of transporting freight for hire. This is distinguished from a private carrier which transports its own goods and equipment and makes deliveries of goods sold to its customers.

“Construction materials” means an item of tangible personal property that is used to construct or renovate a building, a structure, or an improvement on land and that typically loses its separate identity as personal property once incorporated into the real property. “Construction material” includes building materials, building systems equipment, landscaping materials, and supplies.

“Construction services” means all labor and services provided in connection with the construction, alteration, repair, demolition, reconstruction, or other improvements to real property.

“Crop production” means purchases of seed, plants, fertilizer, pesticides, fungicides, and other tangible personal property and agricultural machinery, tools, and equipment to be directly used in the production of food or commodities that are sold either for human consumption or for further food or commodity production. The phrase “directly used” means that the property must be integral and essential to the crop production process.

“Disabled veteran” means a disabled person:

- A. separated from the military service of the United States under a condition that is not dishonorable who is a resident of the state, whose disability was incurred or aggravated in the line of duty in the military service of the United States, and whose disability has been rated as 50 percent or more by the branch of service in which that person served or by the United States Department of Veterans Affairs; or
- B. who served in the Alaska Territorial Guard, who is a resident of the state, whose disability was incurred or aggravated in the line of duty while serving in the Alaska Territorial Guard, and whose disability has been rated as 50 percent or more.

“Drug” means a compound, substance or preparation, and any component of a compound, substance or preparation, other than “food and food ingredients,” “dietary supplements” or “alcoholic beverages:”

- A. Recognized in the official United State Pharmacopoeia, official Homeopathic Pharmacopoeia of the United States, or official National Formulary, and supplement to any of them; or
- B. B. Intended for use in the diagnosis, cure, mitigation, treatment, or prevention of disease; or
- C. C. Intended to affect the structure or any function of the body.

“Drugs for animal use” means:

- A. a drug for animal use recognized in the official United States Pharmacopoeia or National Formulary of the United States;
- B. a drug intended for use in the diagnosis, cure, mitigation, treatment, or prevention of disease in animals;
- C. a drug, other than feed, medicated feed, or a growth promoting implant intended to affect the structure or function of the body of an animal; or
- D. a drug intended for use as a component of a drug in clause A., B., or C.

“Dues, Membership and Subscription” means monies paid for the purpose of membership, or qualifying or becoming eligible for goods or services, or discounts to goods or services.

“Durable medical equipment” means equipment including repair and replacement parts for same, but does not include “mobility enhancing equipment,” which:

- A. Can withstand repeated use; and
- B. Is primarily and customarily used to serve a medical purpose; and
- C. Generally, is not useful to a person in the absence of illness or injury; and
- D. Is not worn in or on the body.

“Electronic” means relating to technology having electrical, digital, magnetic, wireless, optical, electromagnetic, or similar capabilities.

“Farming supplies” means animal food, seed, plants, fertilizers and other consumables used in an agriculture or mariculture business that sells its harvested

grains, produce, meats, animal products or other farm production.

“Food” means any food or food product for home consumption except alcoholic beverages, tobacco, and prepared food. Food or food products includes property, whether in liquid, concentrated, solid, frozen, dried, or dehydrated form, that are sold for ingestion or chewing by humans and are consumed for their taste or nutritional value.

“Food stamps” means obligations of the United States government issued or transferred by means of food coupons or food stamps to enable the purchase of food for the eligible household.

“Funeral fees” means those services normally performed and merchandise normally provided by funeral establishments, including the sale of burial supplies and equipment, but excluding the sale by a cemetery of lands or interests therein, services incidental thereto, markers, memorials, monuments, equipment, crypts, niches, or vaults.

“Gaming” means any game defined in AS 05.15.690, as amended or renumbered.

“Gasoline, heating fuels and other consumable fuels” means refined petroleum and petroleum-based products used for internal combustion engines and as the primary source for residential heating or domestic hot water. This may also include other types of fossil fuels as well as fuel sources that are renewable.

“Government” means the federal government and any agency or instrumentality thereof; any State and any agency or instrumentality thereof; any local government within a State, and any unit, agency, or instrumentality of such local government; any tribal government; any other governmental instrumentality.

“Handling,” “crating,” or “packing” means charges by the seller of personal property or services for preparation and delivery to a location designated by the purchaser including, but not limited to, transportation, shipping, postage, handling, crating, and packing.”

“Insurance” means a contract whereby one undertakes to indemnify another or pay or provide a specified or determinable amount or benefit upon determinable contingencies.

“Internet service” means a service that enables users to access proprietary and other content, information electronic mail, and the Internet as part of a package of services sold to end-user subscribers.

“Loan” means an extension of credit resulting from direct or indirect negotiations between a lender and a debtor.

“Lobbying” means the practice of promoting or opposing the introduction or enactment of legislation before the legislature or legislators and the practice of promoting or opposing official action of any public official or the legislature.

“Long-term vehicle lease” means a lease of a motor vehicle, as defined in this Section, for a period of 24 months or longer.

“Manufacturing components” means sales of personal property as raw material to a person engaged in manufacturing 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.

“Marijuana accessories” means any equipment, products, or materials of any kind which are used, intended for use, or designed for use in planting, propagating, cultivating, growing, harvesting, composting, manufacturing, compounding, converting, producing, processing, preparing, testing, analyzing, packaging, repackaging, storing, vaporizing, or containing marijuana, or for ingesting, inhaling, or otherwise introducing marijuana into the human body;

“Medical equipment and supplies, and prescriptions” means all medicines, medical goods or equipment prescribed by a health care provider licensed to practice in Alaska or any other state in the United States.

“Medical services” means those professional services rendered by persons duly licensed under the laws of this state to practice medicine, surgery, chiropractic, podiatry, dentistry, and other professional services rendered by a licensed midwife, certified registered nurse practitioners, and psychiatric and mental health nurse clinical specialists, and appliances, drugs, medicines, supplies, and nursing care necessary in connection with the services, or the expense indemnity for the services, appliances, drugs, medicines, supplies, and care, as may be specified in any nonprofit medical service plan. “Medical services” include hospital services.

“Mobility enhancing equipment” means equipment including repair and replacement parts to same, but does not include “durable medical equipment,” which:

- A. Is primarily and customarily used to provide or increase the ability to move from one place to another and which is appropriate for use either in a home or a motor vehicle; and
- B. Is not generally used by persons with normal mobility; and
- C. Does not include any motor vehicle or equipment on a motor vehicle normally provided by a motor vehicle manufacturer.

“Motor vehicle” means a motor vehicle, as defined in AS 28.90.990(17), that is either required to be registered under AS 28.10.011, or is exempted from registration under AS 28.10.011(6) and (11). However, “motor vehicle” does not include either an “off-highway vehicle” as defined in 13 AAC 40.010(a)(30) or a “snowmobile” as defined in 13 AAC 40.010(a)(49). “Motor vehicle” includes parts for a motor vehicle.

“Newspaper” means a publication of general circulation bearing a title, issued regularly at stated intervals at a minimum of not more than two weeks, and formed of printed paper sheets without substantial binding. It must be of general interest, containing information of current events. The word does not include publications devoted solely to a specialized field. It shall include school newspapers, regardless of the frequency of the

publication, where such newspapers are distributed regularly to a paid subscription list.

“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.

“Over the counter drug” means a drug that contains a label that identifies the product as a drug as required by 21 C.F.R. § 201.66. The “over-the-counter-drug” label includes:

- A. A “Drug Facts” panel; or
- B. A statement of the “active ingredient(s)” with a list of those ingredients contained in the compound, substance or preparation.

“Periodical” means any bound publication other than a newspaper that appears at stated intervals, each issue of which contains news or information of general interest to the public, or to some particular organization or group of persons. Each issue must bear a relationship to prior or subsequent issues with respect to continuity of literary character or similarity of subject matter, and sufficiently similar in style and format to make it evident that it is one of a series.

“Precious gems and metals” means any mineral, including but not limited to gold, silver, platinum and palladium, and any gem that is valued for its character, rarity, beauty or quality, including diamonds, rubies, emeralds, sapphire, opals, pearls or any other such precious gems or stones that has been put through a process of refining and is in such a state or condition that its value depends upon its precious metal content (such as an ingot or bar) and not its form (such as jewelry or artwork).

“Prepared food” means:

- A. Food sold in a heated state or heated by the seller;
- B. Two or more food ingredients mixed or combined by the seller for sale as a single item; or
- C. Food sold with eating utensils provided by the seller, including plates, knives, forks, spoons, glasses, cups, napkins, or straws. A plate does not include a container or packaging used to transport the food.

“Prepared food” in Subsection B. does not include food that is only cut, repackaged, or pasteurized by the seller, and eggs, fish, meat, poultry, and foods containing these raw animal foods requiring cooking by the consumer as recommended by the Food and Drug Administration in Chapter 3, Part 401.11 of its Food Code so as to prevent food borne illnesses.

“Prewritten computer software” means “computer software,” including prewritten upgrades, which is not designed and developed by the author or other creator to the specifications of a specific purchaser. The combining of two or more “prewritten computer software” programs or prewritten portions thereof does not cause the combination to be other than “prewritten computer software.” “Prewritten computer

software” includes software designed and developed by the author or other creator to the specifications of a specific purchaser when it is sold to a person other than the specific purchaser. Where a person modifies or enhances “computer software” of which the person is not the author or creator, the person shall be deemed to be the author or creator only of such person’s modifications or enhancements. “Prewritten computer software” or a prewritten portion thereof that is modified or enhanced to any degree, where such modification or enhancement is designed and developed to the specifications of a specific purchaser, remains “prewritten computer software;” provided, however, that where there is a reasonable, separately stated charge or an invoice or other statement of the price given to the purchaser for such modification or enhancement, such modification or enhancement shall not constitute “prewritten computer software.”

“Printing services” means those activities relating to the work of the printing, publishing or graphic arts industries and shall include any mechanical process whereby ink is transferred to paper or other materials.

“Professional services” means services performed by architects, attorneys-at-law, certified public accountants, dentists, engineers, land surveyors, surgeons, veterinarians, and practitioners of the healing arts (the arts and sciences dealing with the prevention, diagnosis, treatment and cure or alleviation of human physical or mental ailments, conditions, diseases, pain or infirmities) and such occupations that require a professional license under Alaska Statute.

“Prosthetic Device” means replacement, corrective, or supportive device including repair and replacement parts for same worn on or in the body to:

- A. Artificially replace a missing portion of the body;
- B. Prevent or correct physical deformity or malfunction; or
- C. Support a weak or deformed portion of the body.

“Raw Seafood” means uncooked marine and estuarine fauna or flora used as food or of a kind suitable for food and specifically includes, but is not limited to, shrimp taken for bait.

“Retail car rental” means renting a rental car to a consumer. “Rental car” means a passenger car, that is used solely by a rental car business for rental to others, without a driver provided by the rental car business, for periods of not more than thirty consecutive days. “Rental car” does not include:

- A. Vehicles rented or loaned to customers by automotive repair businesses while the customer's vehicle is under repair;
- B. Vehicles licensed and operated as taxicabs.

“Sales-Type Lease” means at lease commencement, (1) the lease transfers ownership of the underlying property, goods, or services to the lessee by the end of the lease term; (2) the lease grants the lessee an option to purchase the underlying property, goods, or services that the lessee is reasonably certain to exercise; (3) the lease term is for the major part of the remaining economic life of the underlying property, goods, or services. However, if the commencement date falls at or near the end of the economic life of the

underlying property, goods, or services, this criterion shall not be used for purposes of classifying the lease; (4) the present value of the sum of the lease payments and any residual value guaranteed by the lessee that is not already reflected in the lease payments equals or exceeds substantially all of the fair value of the underlying property, goods, or services; (5) the underlying property, goods, or services is of such a specialized nature that it is expected to have no alternative use to the lessor at the end of the lease term.

“School materials” means items commonly used by a student in a course of study.

“School materials” includes the following items: binders; book bags; calculators; cellophane tape; blackboard chalk; compasses; composition books; crayons; erasers; folders, expandable, pocket, plastic, and manila; glue, paste, and paste sticks; highlighters; index cards; index card boxes; legal pads; lunch boxes; markers; notebooks; paper, loose-leaf ruled notebook paper, copy paper, graph paper, tracing paper, manila paper, colored paper, poster board, and construction paper; pencil boxes and other school supply boxes; pencil sharpeners; pencils; pens; protractors; rulers; scissors; and writing tablets. “School materials” does not include any item purchased for use in a trade or business.

“School meals” includes breakfasts, lunches, or the serving of foods or beverages, or both, or any combination thereof, served by a school cafeteria or a school lunchroom.

“School transportation” means transportation of students to and from schools in motor or other vehicles.

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

“Senior citizen” means any individual defined by a taxing jurisdiction as qualifying for an age- based exemption from sales tax.

“Smoked fish” means a freshwater or saltwater finfish that is prepared by treating it with salt (sodium chloride) and subjecting it to the direct action of the smoke from burning wood, wood sawdust, or similar burning material or from liquid smoke flavoring applied to the surface in a gaseous, liquid, or vaporized state with or without heat.

“Snowmobile” means a motor vehicle designed to travel over ice or snow, and supported in part by skis, belts, cleats, or low-pressure tires.

“Software downloads” means software, applications, services and other digital programming for computers, tablets, smartphones and other electronic devices. This includes online subscriptions or purchases of news services, publications, audio books and other similar electronic versions of printed materials.

“Software maintenance contracts” means a contract that obligates a vendor of computer software to provide a customer with future updates or upgrades to computer software, support services with respect to computer software or both.A

“mandatory computer software maintenance contract” is a computer software maintenance contract that the customer is obligated by contract to purchase as a condition to the retail sale of computer software. An “optional computer maintenance contract” is a computer software maintenance contract that a customer is not obligated to purchase as a condition to the retail sale of computer software.

“Specified digital products” means electronically transferred:

- (1) digital audio works;
- (2) digital audiovisual works; or
- (3) digital books.

“Streaming services” means digital content provided online for on-demand consumption rather than downloadable consumption. This typically includes, but is not limited to, video and audio files.

“Tax free days” means a duration of time in which persons who purchase goods or services are exempt from the Sales tax of the taxing jurisdiction.

“Telephone service” means the providing by any person of access to a telephone network, telephone network switching service, toll service, or coin telephone services, or the providing of telephonic, video, data, or similar communication or transmission for hire, via a telephone network, toll line or channel, cable, microwave, or similar communication or transmission system.

“Ticket admission” means the paid right or privilege to enter into or use a place or location.

“Title insurance premium” means and includes premium, examination fees, settlement fees, closing fees, and every other charge, whether denominated premium or otherwise, made by a title insurance company, agent of a title insurance company or an approved attorney of a title insurance company, or any of them, to an insured or to an applicant for insurance, for any policy or contract for the issuance of, or an application for any class or kind of, title insurance.

“Tobacco” means cigarettes, cigars, chewing or pipe tobacco, or any other item that contains tobacco.

“Transportation services” means the transportation of individuals for hire.

“Travel agency” means a person or organization who represents, directly or indirectly, that the person or organization is offering or undertaking by any means or method, to provide travel services for a fee, commission, or other valuable consideration, direct or indirect.

Date Introduced: March 9, 2020

Date of Public Hearing: April 13, 2020

PASSED and **APPROVED** by the Gustavus City Council this ____th day of _____, 2020

Calvin Casipit, Mayor

Attest: Karen Platt CMC, City Clerk

**CITY OF GUSTAVUS
ORDINANCE FY20-15**

**AN ORDINANCE FOR THE CITY OF GUSTAVUS PROVIDING FOR THE
AMENDMENT OF TITLE 10, SECTION 10.07.030 SPECIAL USE OF CITY
LAND**

BE IT ENACTED BY THE GUSTAVUS CITY COUNCIL AS FOLLOWS:

- Section 1. Classification. This ordinance is of general and permanent nature and shall become a part of the City of Gustavus Municipal Code.
- Section 2. Severability. If any provisions of this ordinance or any application thereof to any person or circumstance is held invalid, the remainder of this ordinance and its application to other persons, or circumstances shall not be affected thereby.
- Section 3. Enactment. Now therefore, it is enacted by the Gustavus City Council that Title 10 Section 10.07.030 – Special use of city land be amended as follows: ~~Strikethroughs~~ are deleted, **bold and underlined** words are additions

Section 10.07.030 - Special use of city land.

Public comment shall be sought before the issuing of a special land use permit in those situations where, in the opinion of the mayor, a hazardous or obnoxious use might significantly affect the surrounding area. Notice of the proposed action shall be published and a period for public comment shall be provided. When significant adverse comment is received, a public hearing shall be held.

A special land use permit shall not be granted for a term exceeding ~~one (1) year~~ **five (5) years**. Special land use permits are not transferable, nor renewable. Upon expiration, a special land use permit may be re-issued for a term not exceeding ~~one (1) year~~ **five (5) years**.

If a fee is charged for the issuance of a special land use permit, the fee schedule shall be established by the city council through resolution.

Date Introduced: March 9, 2020

Date of Public Hearing: April 13, 2020

PASSED and **APPROVED** by the Gustavus City Council this ____th day of _____, 2020

Calvin Casipit, Mayor

Attest: Karen Platt CMC, City Clerk



City of Gustavus
P.O. Box 1
Gustavus, AK 99826
Phone: (907) 697-2451

Ordinance for Public Hearing



City of Gustavus
P.O. Box 1
Gustavus, AK 99826
Phone: (907) 697-2451

Unfinished Business

**CITY OF GUSTAVUS
ORDINANCE FY20-12**

**AN ORDINANCE FOR THE CITY OF GUSTAVUS PROVIDING FOR THE
AMENDMENT OF CITY ORDINANCE TITLE 8 MARINE FACILITIES
CHAPTER 8.01, SECTIONS 8.01.030, 8.01.040 f) and z), CHAPTER 8.02,
SECTIONS 8.02.020 (b) 6., 8.02.040 (a), (c), CHAPTER 8.04, Sections
8.04.010 a. through e., CHAPTER 8.05, SECTION 8.05.010 (f) and
CHAPTER 8.07, SECTION 8.07.030 (c)**

BE IT ENACTED BY THE GUSTAVUS CITY COUNCIL AS FOLLOWS:

- Section 1. Classification. This ordinance is of general and permanent nature and shall become a part of the City of Gustavus Municipal Code.
- Section 2. Severability. If any provisions of this ordinance or any application thereof to any person or circumstance is held invalid, the remainder of this ordinance and its application to other persons, or circumstances shall not be affected thereby.
- Section 3. Enactment. Now therefore, it is enacted by the Gustavus City Council that Title 8 Marine Facilities Chapter 8.01, Sections 8.01.030, 8.01.040 f) and z), Chapter 8.02, Sections 8.02.020 (b) 6., 8.02.040 (a), (c), Chapter 8.04, Sections 8.04.010 a. through e., Chapter 8.05, Section 8.05.010 (f) and Chapter 8.07, Section 8.07.030 (c) be amended as follows:

Bold and Underlined items are additions. ~~Strikeout~~-items are deletions.

Chapter 8.01 MARINE FACILITIES

Section 8.01.030 – Implied agreement for use of facilities; city liability denied

The use of city-owned and maintained harbor facilities constitutes an agreement by the owner, operator, master and/or managing agent of a vessel comply with this title and any regulation adopted by the City of Gustavus, and to pay all fees and charges provided by this title. The City of Gustavus shall not be liable for loss of or damage to property, or injury to persons within or upon its harbor facilities. **The owner, operator, master and/or managing agent of a vessel shall comply with all Federal, State of Alaska, and City of Gustavus laws, regulations, and policies. The agreement does not apply to State and Federal agency vessels, vessels conducting official business**

with the City of Gustavus, educational or scientific research purposes with prior approval by the City of Gustavus.

The owner, operator, master and/or managing agent of a vessel agrees to the following:

- a. Vessels moored within the harbor facilities shall be capable of meeting the provisions of Section 8.07.090, Underway requirements, at all times, unless specifically authorized by the harbormaster.
- b. Vessels, when unattended, shall be securely moored with lines, adequate in size and number for the boat, and suitable for weather and other conditions. Lines shall be easily removed by hand.
- c. Vessels moored within the harbor facilities shall, at all times, be seaworthy and ready for immediate or emergency departure into local waters. At no time may a vessel be chained or locked to any float or other component or structure of the harbor facilities.
- d. All moorage of vessels in the harbor facilities shall be in accordance with posted signs or as otherwise directed by the Harbormaster or the City of Gustavus.
- e. All vessels and vehicles in, at or on the harbor facilities shall be parked, moored and maneuvered in a safe and orderly manner.

Section 8.01.040 - Definitions

- f. Commercial Fishing Vessel. A vessel engaged in any trade, business, or commercial activity
- z) Private Vessel. Any motor vessel that is not engaged in business (business includes, but is not limited to, transportation of passengers for hire or commercial fishing)

Chapter 8.02 - ADMINISTRATIONS

Section 8.02.020 – Powers and duties.

- (b) Power and duties. The harbormaster shall have the following authority:
 - 6. To report any suspected violation of Federal, State, or City of Gustavus laws, regulations, or policies to the Mayor or City Administrator.**

Section 8.02.040 – Marine Facilities Advisory Committee

- (a) There is established the marine facilities advisory committee, which shall consist of at least ~~three (3)~~ **four (4)** members appointed by the Gustavus City Council. To the extent possible, appointments to the marine facilities

advisory committee shall include persons having marine, engineering, financial, and other skills relevant to harbor facility affairs. Appointments shall be for three (3) years, after which a former member is required to wait at least one (1) year before applying for re-appointment. Initial appointments shall be for staggered terms of two (2) and three (3) years.

~~(2) Marine Facilities advisory committee members(s) physically absent from Gustavus may participate by teleconference for no more than four (4) meetings per year, beginning the date of their appointment.~~

Chapter 8.04 – RULES FOR USE OF THE GUSTAVUS HARBOR FACILITIES

Section 8.04.010 – Conduct in harbor facilities-General Rules.

~~(a) Vessels moored within the harbor facilities shall be capable of meeting the provisions of [Section 8.07.090](#), Underway requirements, at all times, unless specifically authorized by the harbormaster.~~

~~(b) Vessels, when unattended, shall be securely moored with lines, adequate in size and number for the boat, and suitable for weather and other conditions. Lines shall be easily removed by hand.~~

~~(c) Vessels moored within the harbor facilities shall, at all times, be seaworthy and ready for immediate or emergency departure into local waters. At no time may a vessel be chained or locked to any float or other component or structure of the harbor facilities.~~

~~(d) All moorage of vessels in the harbor facilities shall be in accordance with posted signs or as otherwise directed by the Harbormaster or the City of Gustavus.~~

~~(e) All vessels and vehicles in, at or on the harbor facilities shall be parked, moored and maneuvered in a safe and orderly manner.~~

a. Use of the floats is for purposes as posted.

b. Conduct of Captain and Crew, passengers, guests, and provisioners are the responsibility of the vessel owner and signatory. Interaction with other users of the City of Gustavus Marine Facilities must be friendly, accepting of the rights of other marine facility users to use the facilities. Any disagreements, confrontations, or combative instigation by other patrons should be documented and submitted to City Hall.

- c. Cleaning of fish on the float is prohibited. Discarding of fish carcasses or by-product must be done in accordance with Federal, State, and City of Gustavus laws and regulations. Including, feeding of marine mammals and birds for any purpose.
- d. Discarding of animal carcasses (e.g. fish, deer, etc.) is prohibited from the City's Marine Facilities. All dumping of animal carcasses must be beyond mid-channel.
- e. Storing of equipment or provisions or leaving trash for more than thirty (30) minutes without the vessel moored to the float, is prohibited.

Violation of any of these standards may result in the loss of use for a set period, and or a fine of \$1,000 per violation.

Chapter 8.05 – PROHIBITED ACTS

Section 8.05.010 – Prohibited acts

- (f) *Improper waste disposal.* It is unlawful for any person to dispose of trash, garbage, refuse, human waste, animal carcasses or parts, fish waste or parts, or any similar substance in or on the water or the land of the harbor facilities. Discarding of animal carcasses (e.g. fish, deer, etc.) is prohibited from the Cities Marine Facilities. All dumping of animal carcasses must be beyond mid-channel.

Chapter 8.07 – SALMON RIVER SMALL BOAT HARBOR

Section 8.07.030 – Long-term storage zone.

- (c) Vessels and boat trailers. Boat trailers may be stored in the designated storage zone. ~~Untrailerred Vessels~~ **Vessels not on a trailer** may be stored in the storage zone, but shall be blocked and supported by means and in a manner that does not create a hazard to persons or property and does not impede relocation if required by the harbormaster.

Section 4. Effective Date. This ordinance becomes effective upon its adoption by the Gustavus City Council.

Date Introduced: March 9, 2020

Date of Public Hearing: April 13, 2020

PASSED and **APPROVED** by the Gustavus City Council this XXth day of XXXX, 20XX

Calvin Casipit, Mayor

Attest: Karen Platt CMC, City Clerk



City of Gustavus
P.O. Box 1
Gustavus, AK 99826
Phone: (907) 697-2451

New Business

Gustavus Visitors Association (GVA)
P.O. Box 167
Gustavus, AK 99826

March 4, 2020

Dear Mayor Casipit, Administrator Williams, and Council members:

Thank you taking the time recently to discuss GVA and our marketing plan obligation for FY21. Since January 2020, the GVA structure and function has had many changes. These changes hampered our ability to correspond effectively and meet our obligations with the City until late February, early March. Thus, while the GVA has not submitted an FY21 Marketing Plan by February 1, 2020, we are actively working to get documents to the City as soon as possible.

As GVA President and Administrator, respectively, we submit the attached working document entitled FY21 Marketing Plan Working Document. The Marketing Director, Katy Dighton, and Leah Okin are continuing to write this document so that it will accurately reflect the new and expanded marketing opportunities that we are pursuing in FY20 and FY21.

We sincerely hope the GVA and City of Gustavus will reach a new and lasting level of trust, transparency and cooperation this year. Please contact us at infogustavusak.com if you have any questions.

Sincerely,



Leah Okin, President



Lori Trummer, Administrator/Bookkeeper

Cc: GVA Board

Katy Dighton

Gustavus Visitors Association

FY21 Marketing Plan

Working Document

Fiscal Year: July 1, 2020 – June 30, 2021

Leah Okin, President
P.O. Box 167, Gustavus, AK 99826
www.gustavusak.com info@gustavusak.com



GVA Organization Mission:

The Gustavus Visitors Association's (GVA) primary mission, is to enhance the economies of the City of Gustavus through tourism marketing that increases business revenue, tax revenue, and creates jobs

GVA Marketing Goals and Objectives:

- Increase occupancy levels in local Lodges, Inns and B&B's.
- Increase the contribution of visitor business to the local economy.
- Provide services to members that result in marketing success for GVA members and for the community.
- Establish GVA as a leader in destination marketing locally, regionally and statewide through technological innovation, high quality marketing programs, and hospitality.
- In addition to attracting tourists, our goal is to increase revenue by increasing duration of stay.

Membership and Board Makeup:

Marketing Coordinator - Katy Dighton
Administrator - Lori Trummer

GVA Board	
Leah Okin	President
Deb Woodruff	Vice President
Position at large	Secretary
Robynn Jones	Treasurer
Trisha Dawson	Member

GVA Active Membership:
1. Aimee's Guest House
2. Alaska Airlines
3. Alaska Coastal Energy/Sea Level Transport
4. Alaska Discovery/Mtn Travel Sobek
5. Alaska Geographic
6. Alaska Mountain Guides & Climbing School
7. AP&T
8. Alaska Seaplanes
9. Annie Mae Lodge
10. Aramark
11. Blue Bucket Bed & Breakfast
12. Blue Heron Bed & Breakfast
13. Bud's Rent a Car
14. Budget Cabin Rentals
15. Clove Hitch Café
16. Cottonwood Lodge & Cabin Rentals
17. Cross Sound Express/Taz
18. Fairweather Adventures at Glacier Bay
19. Fireweed Gallery
20. Glacier Bay's Bear Track Inn
21. Glacier Bay Construction
22. Glacier Bay Country Inn
23. Glacier Bay Natural Foods
24. Glacier Bay Photo Tours
25. Glacier Bay Sea Kayaks
26. Glacier Bay Sportfishing
27. Gustavus Inn
28. Harris Air
29. Inner Sea Discoveries

30. Salmon River Electric
31. Salmon River Business Center
32. Sentinel Coffee
33. Snug Harbor
34. Spirit Walker Expeditions
35. Stellar Botanical Health
36. Strawberry Point Taxi & Tours
37. TLC Taxi
38. Wild Alaska Inn at Glacier Bay
39. Woodwind Adventures

Complimentary Listings:

1. Church of Jesus Christ of Latter-Day Saints
2. Gustavus Chapel
3. Gustavus Community Clinic
4. Gustavus Dray
5. Glacier Bay National Park and Preserve
6. Gustavus Public Library
7. Holy Family Catholic Church
8. St. Jacob of Alaska Orthodox Christian Chapel
9. The Rookery at Gustavus

TOURISM STATISTICS

Market Research / Tourism Statistics

In order to increase tourism, GVA must gather information about the visitor demographics through market research and tourism statistics.

- Where do our visitors come from?
- The age of our visitors
- Activities our visitors are looking for, ie - hiking, fishing, kayaking, flightseeing etc
- Visitor interests ie- shopping, dining, art, culture, glaciology, national parks, quietude etc
- Why did they choose to come to Gustavus?
- How did they hear about us?
- Number of visitors traveling together ie - Solo travelers, couples, families or groups

Additional Market Research

- Comparative research of neighboring communities and competitors

Methods of gathering statistics:

- 'Fish bowl' surveys in B&B's and at businesses, collected by GVA
- Surveys emailed out to visitors by vendors
- Trip advisor reviews
- NPS data collection of visitor demographics and experiences

Marketing Coordinator Tasks & Accountability

Marketing coordinator will keep track of hours and accountability of tasks achieved, who's responsibilities include but not limited to:

- Maintaining, increasing and enhancing relationships with Travel agencies, media publications and tourism boards
- Updating social media, media publications, ads and posts.
- Accept, receive and respond to inquiries and requests for information resulting from the website, the associations, and the publications
- Maintaining & updating basic website pages in conjunction with web design professional
- Seek global subscription internet advertising
- Build and maintain relationships with local vendors and businesses
- Collect visitor information gathered at local vendors and businesses
- Host and organize GVA local organizations, members, businesses and community social events
- Post reviews and visitor experiences across the web

Marketing Plans:

- GVA will continue to advertise on Facebook (Gus the Bear) and Instagram (Gustavus Visitors Association)
- GVA will retain memberships with the following publications: ATIA, JCVB/Juneau Guide, SE AK Tourism Council, Alaska Airlines Magazine & Milepost
- GVA will continue to advertise through radio KTOO
- GVA will seek global subscription internet advertising
- GVA will work with search engine professionals to increase our search engine levels on the internet
- GVA will produce and print a current brochure & map.
- GVA will update and maintain the GVA website
- GVA will maintain an informational signage Kiosk at the beach / ferry dock

Additional Marketing Plan:

To seek advice and consultations from a South East Alaskan marketing professional. The GVA marketing coordinator is a local hire with experience and qualifications to achieve the GVA's basic marketing tasks. To enhance the achievements of GVA's marketing goals yet maintaining within our budget, the GVA's marketing coordinator will act on recommendations and advice from a marketing professional.

Gustavus Visitors Association (GVA)
P.O. Box 167
Gustavus, AK 99826

March 4, 2020

Dear Mayor Casipit, Administrator Williams, and Council members:

We hope the GVA and City of Gustavus will reach a new and lasting level of trust, transparency and cooperation this year. To that end and with Board approval, we are respectfully submitting a reduced budget for FY21. The revised budget, if accepted for consideration, will supersede the February 1, 2020 GVA budget proposal.

Many positive changes have occurred in GVA since February 1, 2020. As a result, the FY21 budget submitted February 1 was deemed out of date (even though it was only a month old) and deserving of revision. Changes to our organization structure over the last month include hiring a marketing director (Katy Dighton), hiring an administrator/bookkeeper (Lori Trummer), and the swearing in of a new president (Leah Okin).

Leah Okin and Lori Trummer have worked diligently in the last three weeks to review the FY20 budget, receipts, files, historical documents, hard drives, and current practices. As a result, we immediately implemented the following cost cutting measures: 1. Cancelling the GVA phone, 2. Cancelling the Free Conference (our teleconference service that is not free), 3. Finding and utilizing a free teleconference service, 4. Continuing to consolidate our accounts into the First National Bank of Alaska.

Through cost efficiencies and using some of our savings to balance the budget, we are proposing a revised FY21 City budget request of \$25,000 (\$7,000 less than received in FY20 and in the original FY21 budget). The attached amended budget has the following changes:

- Remove Equipment (cell phone) line item. (-\$1,440)
- Remove Teleconference line item (-\$210)
- Reduce Contract Work: Administrative line item to be more in line with the expected workload (-\$2,800). (Lori Trummer's salary line item)
- Add to the Print Media line items to more accurately reflect our ad expenses (+\$858)
- Draw from our savings account to create a balanced budget (-\$3,408).

We believe that we can continue to find cost savings or increase revenues so that a \$25,000 contribution from the City will be an adequate amount for our current structure and expenditures. Also, our philosophy is that organizations that are primarily dependent on City funds should not retain large savings balances. While we need some cushion for emergencies and unexpected expenses, reducing our savings account in FY21 will leave us with an acceptable small savings balance.

Thank you for considering the GVA FY21 Revised Budget Proposal.

Sincerely,



Leah Okin, GVA President



Lori Trummer, GVA Administrator/Bookkeeper

Cc: GVA Board

Gustavus Visitors Association
FY21 Revised Budget Proposal to City of Gustavus
July 2020 through June 2021

March 4, 2020

Cash Basis

	Jul '20 - Jun 21	Budget
Ordinary Income/Expense		
Income		
CityTax Revenue	0.00	25,000.00
Membership Dues	0.00	4,375.00
Total Income	0.00	29,375.00
Gross Profit	0.00	29,375.00
Expense		
Administration		
Postage	0.00	50.00
Software	0.00	100.00
Supplies	0.00	150.00
Total Administration	0.00	300.00
Contractor Work		
Administrative	0.00	5,000.00
Marketing Director	0.00	13,000.00
Total Contractor Work	0.00	18,000.00
Fees/Licenses		
Banking	0.00	180.00
Fees/Licenses - Other	0.00	200.00
Total Fees/Licenses	0.00	380.00
Marketing		
Design		
Alaska Grafix	0.00	450.00
Graphic Design	0.00	300.00
Total Design	0.00	750.00
Memberships		
ATIA/Travel Alaska	0.00	790.00
JCVB/Juneau Guide	0.00	400.00
SE AK Tourism Council (SATC)	0.00	600.00
Total Memberships	0.00	1,790.00
Online		
GVA Website	0.00	4,055.00
Total Online	0.00	4,055.00
Print Media		
Alaska Airlines Magazine	0.00	725.00
Alaska Magazine ads	0.00	500.00
Brochure	0.00	1,000.00
JCVB Travel Planner	0.00	750.00
Large Map	0.00	400.00
Milepost	0.00	1,116.00
Total Print Media	0.00	4,491.00
Radio		
KTOO Radio	0.00	400.00
Total Radio	0.00	400.00

Gustavus Visitors Association
FY21 Revised Budget Proposal to City of Gustavus

Cash Basis

July 2020 through June 2021

	Jul '20 - Jun 21	Budget
Supplies	0.00	100.00
Travel Shows	0.00	2,517.00
Total Marketing	0.00	14,103.00
Total Expense	0.00	32,783.00
Net Ordinary Income	0.00	-3,408.00
Net Income	0.00	-3,408.00

* Draw
from
Savings



Gustavus Children's Enhancement Program
The Rookery at Gustavus
Preschool & Child Care Programs

Business Plan & Budget Request

FY 20-21 (July 1st, 2020 – June 30th, 2021)



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THANK YOU -----	page 9

Background/ History

From 2007 – 2014 we operated as a parent cooperative preschool, run primarily by volunteerism. In 2014, the State of Alaska started requiring significantly increased administration of our organization - to the point where we could no longer rely on volunteers for that administration. We added our Child Care Program in 2016 to retain staff by offering more payroll hours. The State of Alaska requires our staff have an early childhood education to begin with, and that they take continuing education throughout their employment. Our small preschool operation isn't enough for us to guarantee the staff consistency we require.

When we first approached the City of Gustavus in 2017 we were struggling to make payroll. While we remain reliant on City funds for now, we have continued to work tirelessly to lessen that reliance. In the last few years we have made many organizational improvements, we've increased the quality of our services, and we've made progress toward securing a permanent space for our programs. These improvements have paved the way for us to become eligible for other opportunities such as the large DEED grant we received this year. Our board is spending more time than ever ensuring we're making intentional steps that meet our mission because the momentum we have and the demand we continue to see from our customers tells us it's not time to take a break.

Info about us as a City Social Service

Gustavus City Code says the City Council shall annually consider the needs of preschool and/or child care programs and may obligate funds to supplement the provider's operating budget. The amount obligated shall not exceed 20% of the service provider's operating budget.

City of Gustavus References:

- Gustavus City Code: Title 6, Chapter 6.06 Social Services
- Gustavus City Policy and Procedure for Funding Limited Social Services
- Gustavus City Resolution CY17-11: A Resolution of the COG Establishing a Partnership between the City and the GCEP.

2020-21 Budget Request

For the FY 2020-21, we are requesting \$23,626.60 (20% of our operating budget).

While this is more than it has been in the past (see amounts for the last three years under Revenue – Other Revenue – City Social Services), our ask remains right at 20% of our operating budget. From FY17-18 to FY18-19, our operating budget grew by 121%. The growth between FY18-19 and FY19-20 is skewed by the DEED grant we received, but if we continued on a trajectory of 121% each year then we would be at a total operating budget of \$126,999.25 for FY 20-21 – instead our budget is below that at \$118,133.00 for FY20-21.

We see this growth in our operating budget over the years as representative of the many necessary improvements we've made throughout our organization. Please see the next page to understand where this growth has come from, where City money has been spent, and why we believe our organization is an even better investment of City funds than when we first started.

Organizational Improvements

Administration

- FY2017-18 was the first year we started paying for any administration of our organization. This shift from volunteers over to paid staff means better consistency, follow-through, and bookkeeping – things we were struggling with beforehand (great volunteers, but too much work to keep it all together.)
- FY2018-19 we created our first ever Administrative Handbook as well as our first ever Rookery Strategic Plan – both improve our ability to provide a continuous, quality level of services.
- FY2019-20 we were approved for our first big grant. This couldn't have happened without the work we'd done in the previous two years, and it sets us up for continuing to reach for similar opportunities.

Staff Retention

- Between 2014 and 2019 work hours shifted from heavy volunteerism, to a little more than minimum wage, to now in 2020 we finally feel all our staff is making fair market wages as compared to the rest of the State. We do not see the need for any of our staff to receive anything more than reasonable, minimal raises throughout time to keep us comparable to the rest of the market.
- The State's minimum education level and continuous education requirements make staff retention a high priority for our organization, especially here in rural Gustavus where it's uncommon to have a pool of qualified applicants. Paying our staff a fair market wage is therefore very important.

Program Quality

- Because of our commitment to staff retention, our four regular staff members now have a combined experience of 25 years in the early childhood education industry. This experience paired with the energy and passion for early childhood these staff members have means increased quality in the form of program and facility improvements.
- In 2020, we'll finally meet Learn & Grow Level 2 of AK's Quality Recognition & Improvement System
- We successfully pass two in-person State inspections each year. Inspections include our files (employee and children), facility (indoor and out), policies and procedures, health and safety, and more.

Reliability for Gustavus Families

- The longer we're here and can show families we can be relied upon, the more families can choose to work if and when they want to.

Outside Funding

Throughout these years, we have not stopped working hard to find ways to fund our operation other than from the City of Gustavus. This market failure we're in is not unique to us here in Gustavus; it's an issue rising to the top of many political agendas throughout the entire United States, throughout the State of Alaska, and in the City & Borough of Juneau. The scientific community will now tell you that children's brains learn the most between the ages of zero and five and that quality early childhood programming is where education starts. The economic community will now tell you that investing in quality early childhood programming is a sound investment with a return on investment of over \$13.00 for every \$1.00 spent. We believe we are on the cusp of big change as far as State and Federal investments on early childhood learning. In the meantime, here's what we've been working on:

- **Local Partnerships** – now (since 2017) that we have formal partnerships with both the City of Gustavus and with Chatham School District/ Gustavus School, we have a better chance of receiving outside funding.
- **Head Start** – we remain ineligible for Head Start funding due to our demographics
- **Grants** – we continue to apply for small (\$100 - \$5,000) grants, but we are rarely an attractive applicant since our services do not reach beyond our small community. We often do not qualify for larger grants, but we do apply for them occasionally. Now that we've received the large DEED grant, and we've got more formal partnerships with the City and with the school, we believe we will have better luck with future grants. We do want to be very careful and intentional about our grant-writing to ensure we don't over-extend the scope of what we do.
- **Learn & Grow** – our voluntary participation with the State's Quality Improvement & Rating System Learn & Grow allows us to be compared with other entities throughout the State when it comes to various funding opportunities.
- **Networking** – Our staff is very connected with the larger early childhood network – primarily in Southeast Alaska, but also throughout the State. Multiple Rookery staff members attend the annual early childhood conference in Juneau each year (this year there may be eight of us there!), and Erin has attended the biannual economic summit in Anchorage the last two times it was held. Our unique voices are represented in statewide surveys and reports which help to inform future legislation in this field.

- **Fee Schedule Changes**

We spent the last two months working on making changes to our fee schedule. We administered a parent survey to all past, current, and future Rookery customers to get a better idea of our market. Twenty three families responded to the survey, and one of the things we found was that up to eleven of the responders would be considered living at poverty level or below, while only five families reported an annual household income of more than \$70,000. Knowing this, we feel our services are correctly categorized as City of Gustavus Social Services. Our programs are in high demand, we believe we are improving the lives of our customers, yet they cannot afford more than we are charging.

In January, we made the following changes to our fee schedule and hope to bring in over \$5,000 (9%) more in program revenue than we would with our previous schedule this year. We believe these changes increase our revenue without turning families away from using our programs.

- Removed the Business Partner Discount
- \$50 Child Care enrollment fee now all goes to us instead of \$40 going to account credit
- We'll now process billing every week instead of every month
- No more discounts for children who attend more hours
- Volunteers must now volunteer at least eight hours per child instead of per family
- Minimized the range of rates for each age (the range still includes cheaper rates for volunteers and for those who pre-schedule care vs. dropping in.)
- The Board is still considering adding a requirement for families to prove financial need in order to qualify for Rookery Preschool Scholarships.

Proposed Budget

Below, the first column is the proposed budget for the fiscal year 2020-21 and the next columns compare that budget with the previous three years.

Revenue		2020-21	2019-20	2018-19	2017-18
		Budget	Budget	Actual	Actual
Program Revenue					
	Tuition Preschool	10,000.00	8,300.00	12,799.50	7,963.25
	Tuition Preschool Scholarships	(5,000.00)			
	Tuition Child Care	59,000.00	49,000.00	35,619.72	24,295.39
	Payment Processing Fees	600.00	600.00		
		64,600.00	57,900.00	32,077.41	26,835.51
Other Revenue					
	City Social Services	23,626.60	13,890.00	12,964.00	10,540.00
	Scholarship Fund	5,000.00	3,000.00		
	Professional Development	3,000.00	3,000.00	6,255.20	6,094.59
	Alaska Airlines Dollars for Doers	200.00	1,500.00		
	Interest and Cash Back	1,000.00		786.14	107.66
	Amazon Smile	1,000.00	250.00		
	Donations	2,000.00	3,000.00	4,165.53	2,510.37
		35,826.60	24,640.00	24,170.87	19,252.62
Fundraisers					
		19,000.00	19,000.00	18,767.13	17,969.63
Grants					
			35,517.50	8,129.98	4,321.14
Total Revenue		119,426.60	137,057.50	83,145.39	68,378.90
<hr/>					
Expense					
Operations					
		8,850.00	5,760.00	6,107.11	5,846.09
Personnel					
	Payroll			63,869.87	48,308.30
	Executive Director	18,000.00	18,000.00		
	Program Administration	1,000.00	5,000.00		
	Preschool	16,000.00	28,822.50		
	Child Care	60,000.00	50,000.00		
	Deep Cleaning	1,248.00	1,248.00		
	Workers' Compensation Insurance	2,000.00	2,000.00	1,054.00	1,518.12
	Employee Appreciation	750.00	500.00	440.84	
	Professional Development	3,500.00	3,500.00	7,500.32	10,370.38
	Payroll Taxes	2,785.00	5,750.00		
		105,283.00	114,820.50	72,865.03	60,196.80
Fundraisers					
		4,000.00	5,000.00	4,747.54	2,972.34
Total Expense		118,133.00	125,580.50	87,465.05	72,202.79
Total Profit/ (Loss)		1,293.60			

Current Organizational Info

Rookery Mission Statement

The Gustavus Children's Enhancement Program (GCEP) is a parent-governed, child-focused cooperative that offers early childhood education programs to all young children in Gustavus, Alaska. Our core value of being a parent cooperative is based on the belief that our children thrive in a dynamic environment driven by involved parents, creative staff, and a supportive community.

Current programs include a preschool program for ages 3-5 and a child care program for ages 0-9. Both programs include a focus on learning outdoors to inspire children with a connection to the natural world. The underlying goal of the Preschool Program is for each and every preschool-aged child to have access to an early childhood education regardless of their family's socioeconomic status. This is achieved through parent-volunteerism, scholarship program(s), donations, fundraisers, and collaboration with each family and/or child's representative. The underlying goal of the Child Care Program is to provide a safe, reliable, age-appropriate, educationally-stimulating environment for children to grow.

Early childhood research shows that young children learn primarily through developmentally appropriate practices (DAPs) which we define as exploration through guided play, facilitated by an adult. This offers children the freedom they need to try out new ideas, practice developing skills, and imitate adult roles. Children are given the opportunity to socialize, problem solve, develop self-help skills, use their imagination, work toward independence, and learn about numbers, letters, science, math, art, etc. These experiences build on one another, and help children to develop skills for more formal learning elsewhere.

Rookery Vision Statement

We want all young children in Gustavus to have access to a cost-effective, nurturing and quality educational environment where play, exploration, community, and the natural world are stepping stones to learning.

Rookery Tagline

Learn to play - play to learn.

Membership and Board makeup

GCEP is a private nonprofit 501(c)(3) and shall be governed by a Board of Directors consisting of at least 5, but not more than 7 members. To fulfill the non-profit status requirements, two of the board members must not be parents of children enrolled in GCEP Programs. The offices of President, Vice President, Secretary, and Treasurer shall be elected by the membership. Each family member with a child enrolled in a GCEP program shall be considered to have a GCEP membership. Each family shall have one vote.

Goals for 2020-21

Goal #1: Permanent Facility

Continue to work towards our long term goal of establishing a larger, permanent facility for The Rookery at Gustavus which meets the needs of both Preschool and Child Care, allows both programs to operate simultaneously, provides a separate office space for administrative staff, and provides a private breastfeeding space for staff and families.

Goal #2: Employee Retention

Improve employee benefits, satisfaction, retention, qualifications.

Goal #3: Preschool Program

Provide affordable, dependable, high-quality Preschool Program for children ages 3-5.

Goal #4: Child Care Program

Provide affordable, dependable, high-quality Child Care Program to operate full-time for all children ages 0-9 for the entire year.

Goal #5: Outdoor Focus

Continue to develop a strong outdoor component for all Rookery Programs.

Goal #6: Professionalize Fundraising Efforts

Improve our fundraising efforts by making events more efficient and streamlined, providing better support and appreciation to our volunteers, and being deliberate about the way we fundraise.

Goal #7: Intentionally Seek Funding Opportunities

Continue to seek out creative ways to fund the operation beyond the City of Gustavus.

Goal #8: Strengthen Community Connections

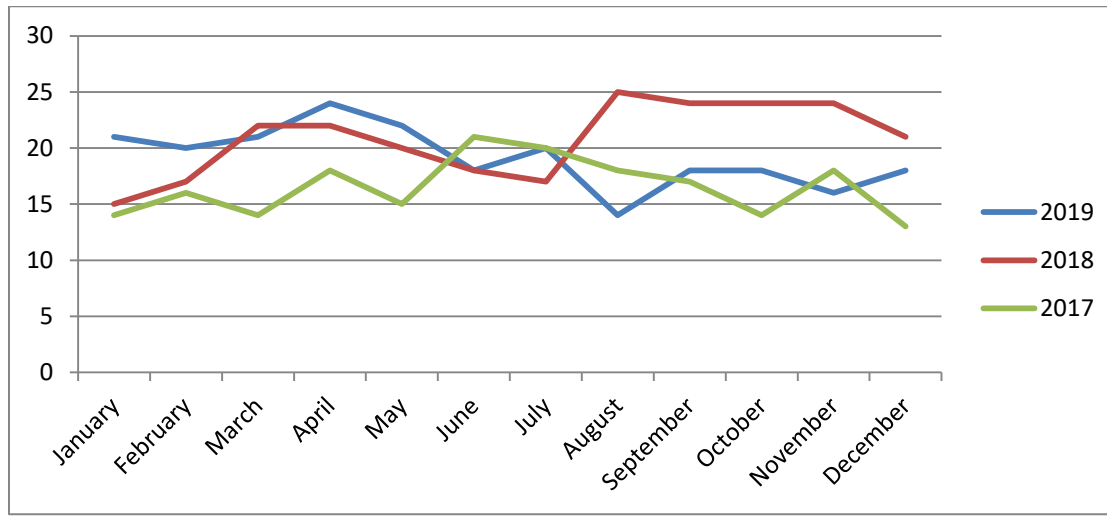
Maintain and strengthen connections with local businesses, government entities, and the community at large.

Goal #9: Early Childhood Education Opportunities for Adults

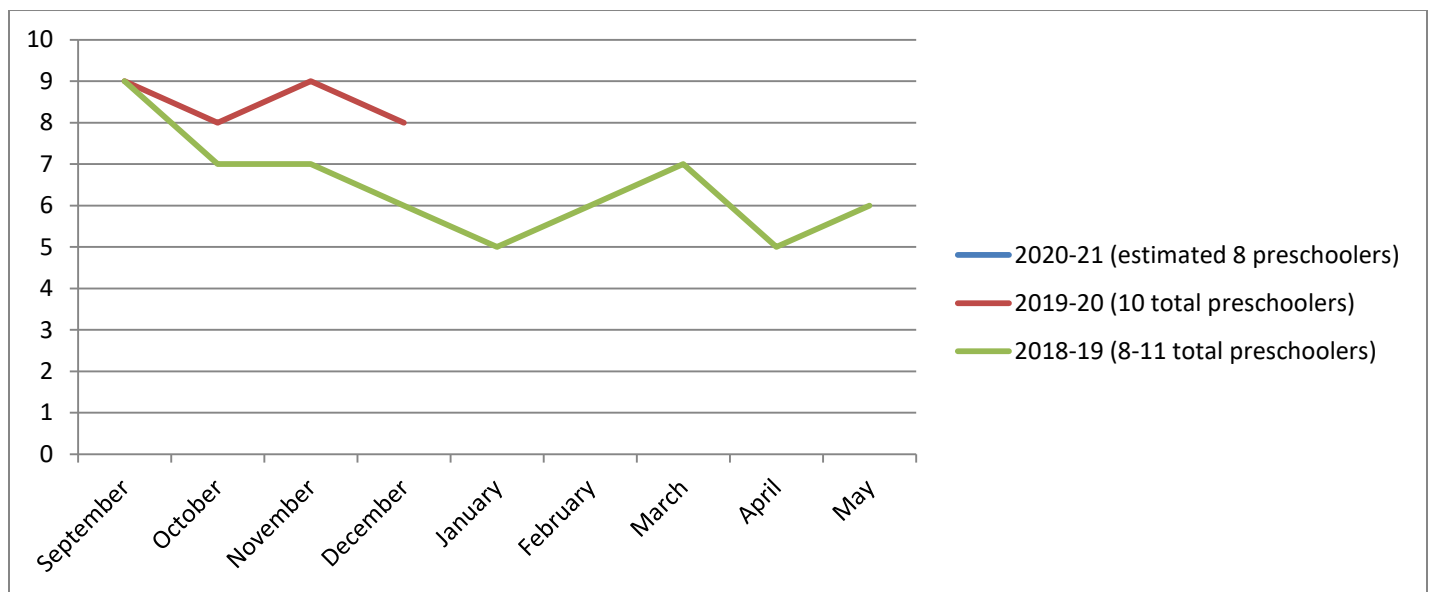
Offer more early childhood learning opportunities for the families and the community of Gustavus.

Attendance Data

Total number of children who attended The Rookery by month



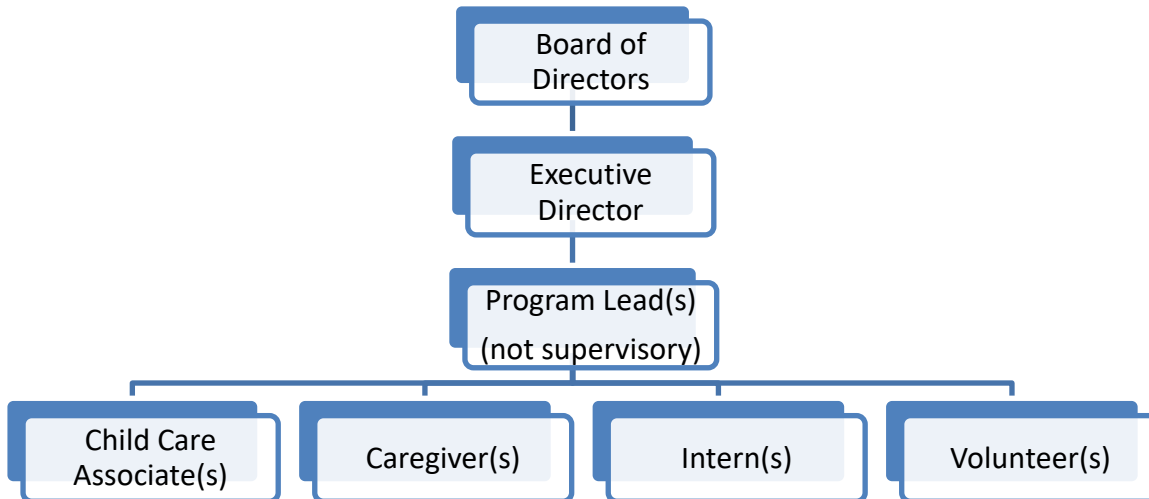
Average number of preschoolers who attend each month



Historic and projected number of preschool-aged children per school year

2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
10	12	13	5	5	8-11	10	8-9	9	4

Organization Chart (starting 7/1/20)



Board of Directors (as of 1/28/20)

Caroline Casipit – President/ Treasurer

Camlyn Cacioppo – VP

Kelly McLaughlin – Secretary

Ellie Sharman

Janene Driscoll

Rachel Patrick

Wes Bacon-Schulte



THANK YOU!!

Erin Ohlson, Executive Director



** New logo designed by Kathy Hocker!*

Gustavus Children's Enhancement Program
The Rookery at Gustavus
Preschool & Child Care Programs

FY 19-20 Q2 Report
July 1st – December 31st, 2019



Table of Contents

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Updated FY Budget	Page 4
FY Q1 Profit & Loss Statement	Page 5
Balance Sheet	Page 6

THANK YOU for believing in our organization and providing us with the social service funding we needed for this fiscal year.

DEED Grant

Of the \$150,000.00 grant we received for this fiscal year through Chatham for our Preschool Program, about \$115,000.00 of it will never touch our books but will instead affect our organization in the form of capital improvements, supplies, and support from Chatham. We're about 40% done with the grant, and we've received about \$16,000.00 of the \$36,000.00 we expect to receive in the form of reimbursements for our payroll costs. To implement the things we set out to do in this grant, we had to hire a third staff member for our Preschool Program, increase staff hours for all three preschool staff members, and significantly increase administration hours.

Volunteer Tracking

- Estimated 246.5 volunteer hours (fundraisers, cleaning, board members, etc.)
- Additional volunteer time spent by staff traveling and completing continuing education/ training.
 - Rose completed a UAF course on HR in an early childhood environment
 -

Notes Regarding Financial Statements (on following pages)

- **Tuition Preschool** at 41.8% - this actually reflects that we're right on track; we've billed 40% of what we expect to bill.
- **Preschool Scholarships** – these are distributed each month, so we expect to give more than the amount we've raised in the Scholarship Fund.
- **Tuition Child Care** at 45.5% – we lost a full-time child to a private babysitter when we discontinued child care at the library and were unable to offer care during preschool hours.
- **Tuition Child Care Discounts** at 62.1% – we expect to be right on target because we started charging staff for their children's attendance in September after two months of that attendance being reflected as "discounts"
- **Payroll Taxes** in the 66-72% range – this actually accounts for 75% of our payroll taxes for the year

THANK YOU!!



Erin Ohlson, Executive Director

The Rookery at Gustavus: Budget to Actual 7/1/19 - 12/31/19

		Budget Amount	Actual Amount	% of Budget
Revenue				
Program Rev.	Tuition Preschool	15,000.00	6,264.60	41.8 %
	Preschool Scholarships		-2,767.57	
	Preschool Employee Benefit		-202.40	
	Preschool Other Discounts	-6,700.00	-157.66	46.70%
	Tuition Child Care	60,000.00	27,288.68	45.5 %
	Child Care Employee Benefit		-1,816.60	
	Child Care Other Discounts	-11,000.00	-5,010.16	62.1 %
	Payment Processing Fees	600.00	304.73	50.8 %
		57,900.00	23,903.62	41.3 %
Other Revenue	City Social Services	13,890.00	13,890.00	100.0 %
	Scholarship Fund	3,000.00	3,550.00	118.3 %
	Reimbursement for Professional Deve	3,000.00	1,595.89	53.2 %
	Alaska Airlines Dollars for Doers	1,500.00	1,130.00	75.3 %
	Interest Revenue	0.00	76.52	N/A
	Amazon Smile	250.00	160.68	64.3 %
	Donations	3,000.00	991.30	33.0 %
		24,640.00	21,394.39	86.80%
Fundraisers		19000.00	12,828.22	67.50%
Grant Revenue		35,517.50	18,951.11	53.40%
Total Revenue		137,057.50	77,077.34	56.20%
Expense				
Operational		5,760.00	5,059.01	87.80%
Personnel	Payroll Executive Director	18,000.00	9,726.75	27.0 %
	Payroll Program Administration	5,000.00	843.08	8.4 %
	Payroll Preschool	28,822.50	7,890.98	4.5 %
	Payroll Child Care	50,000.00	28,041.34	56.00%
	Payroll Deep Cleaning	1,248.00	0.00	0.0 %
	Workers' Compensation Insurance	2,000.00	1,026.00	51.3 %
	Employee Appreciation	500.00	557.60	5.0 %
	Professional Development Expenses	3,500.00	1,701.28	1.4 %
	Payroll Taxes	5,750.00	4,053.82	N/A
		114,820.50	53,840.85	44.40%
Fundraising Expenses		5,000.00	1,520.27	30.40%
Grants		0.00	1,040.28	N/A
Total Expenses		125,580.50	61,460.41	49%
Total Profit/ Loss		11,477.00	15,616.93	

The Rookery at Gustavus: Balance Sheet 12/31/19

Assets

Current Assets

900.00	Undeposited Payments	14,888.72
1000	Denali FCU Checking	10,215.41
1005	Chase Credit Card	-2,376.98
1001	Denali FCU Savings	5.17
1002	Denali FCU CD	4,122.38
1003	Denali FCU Gaming	0.00
1110	Accounts Receivable	-4,045.24
1130	Petty Cash	825.00
		23,634.46

Total of Assets: 23,634.46

Liabilities

Current Liabilities

2010.00	Federal Tax Liability	-3348.58
2015.00	FICA (Social Security)	-33.4
2020.00	FICA (Medicare)	-0.01
2025.00	State Tax Liability	113.21
		-3268.78

Total of Liabilities: -3268.78

Equity

Equity Accounts

3010.00	Profit & Loss	12466.04
		12466.04

Total of Equity: 12466.04

Current Earnings (as part of Equity)

Current Earnings: 14437.20

Equity: 12466.04

Grand Total Equity: 26903.24

Report Summary

Total of Assets:	23634.46
Total of Liabilities	23634.46
+ Grand Total	
Equity:	

Proposed Changes to Beach CRMA and Beach Development Plan
Drafted by Mike Taylor for discussion purposes and ultimately for Council consideration.

I have only a PDF of the CRMA portion, so will summarize the suggested changes, highlighted in yellow as follows:

- 1. III LEGAL DESCRIPTION, Tract B. Change to Tract B-2 so as to eliminate the Bulk Fuel Facility Tract B-1 from inclusion in the Park property. Change the acreage of B-2 to 14.471 acres. (Do we need to note that with isostatic rebound, the park will always extend down to the mean high tide line on Icy Passage and the Salmon River?)**
- 2. IV MANAGEMENT INTENT . “Provide for the management of Tracts A and B-2...”**
- 3. VIII GENERAL PROVISIONS, b) “...water adjacent to Tracts A and B-2...”**

Development Plan
Gustavus Beach Tracts

The Gustavus Beach is very important to the citizens of Gustavus. It is where residents and visitors take walks, picnic, pick berries and enjoy the views of the Fairweather Range and of Icy Strait. The Alaska Marine Highway dock is located at the Gustavus Beach, and it is therefore the first view and impression visitors have of Gustavus. The public beachlands in question comprise approximately 31 acres on either side of Dock Road (see Figure 1). These lands, known as Tracts A and B-2, are owned and managed by Alaska Department of Natural Resources. The public beachlands in question do not include Tract B-1, the City of Gustavus Bulk Fuel Facility.

These lands are priceless for the beauty and recreation opportunities they provide to the residents of and visitors to Gustavus. As Gustavus continues to grow, it becomes even more critical that these lands are

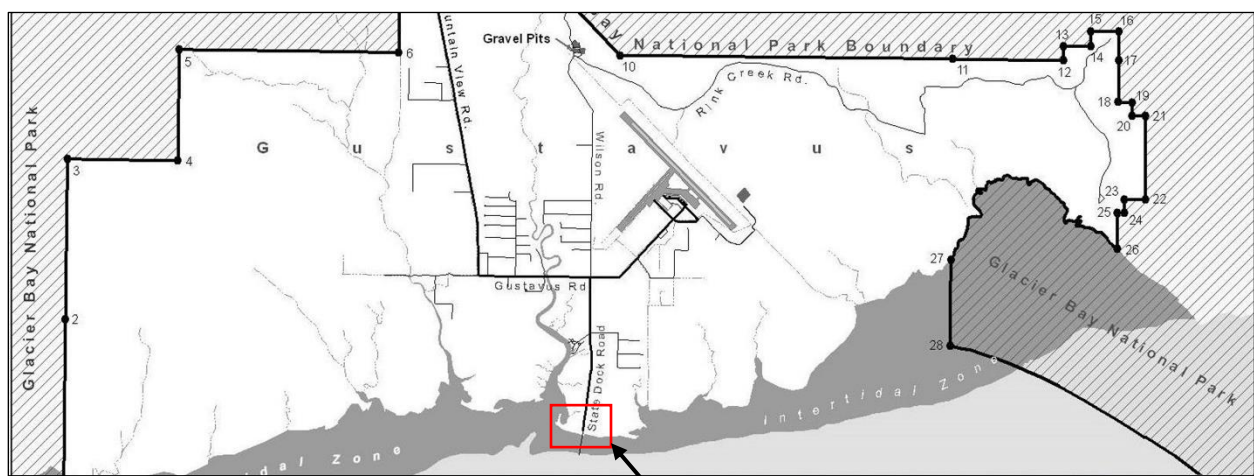


Figure 1. City of Gustavus

Location of Gustavus Beach Tracts A and B-2

protected for future generations. This development plan will result in the following outcomes:

- Beach lands will be protected and remain accessible to all citizens and visitors to Gustavus for the purposes of recreation compatible with protection of the beach natural resources.
- Infrastructure (trails, ~~roads~~, picnicking, benches, etc.), parking area on the east side, appropriate to the collective desires of the citizens of Gustavus, may be developed and will be appropriately managed. Parking “area” is intended to include the east beach parking area as well as additional ROW parking that can be negotiated with DOT.
- Except for designated and demarked parking areas on the east side and the DOT Dock Road Right-of-Way, motorized vehicle traffic will be prohibited on both uplands and the beach strand.
- Beach areas that are currently degraded will be restored or hardened to accommodate appropriate use.
- Gustavus citizens will take pride in their beach and care for it.
- Adjacent private landowners will be satisfied with appropriate and respectful recreational use of their lands.
- The City will coordinate with DOT regarding any developments such as parking areas within the DOT Right-of-Way that bisects the beach tracts.

These outcomes are in alignment with the legal judgment settling title of the two 16-acre tracts A and B with the State and recognize the rights of the adjacent landowners. The two tracts of land in question were acquired by the state in 1985 because of a lawsuit that was ultimately settled in the 9th Federal Circuit Court of Appeals in San Francisco. This judgment (No. J-76-9 CIVIL) recognized the rights of the upland landowner (the DeBoer Family) and awarded them accreted acreage down to mean high tide line. But the judgment also set aside 32 acres for the public in recognition of historic recreational use and created a covenant that stressed the intention that the recreational use on these tracts should be “low intensity” in its nature. The covenant states:

“(We) agree that the state shall use the above-described property for the purpose of continuing the historic recreational uses of the land without interference or disruption and that the land vested in the state will be used for recreational purposes, including walking, jogging, horseback riding, picnicking, camping, sun-bathing, hunting fishing, recreational boating, beach-combing, berry picking, cross-country skiing and other similar recreation uses. It is intended that the recreational use shall be consistent with the natural state of the land and be of a low-intensity nature.”

Documentation exists within the file system of the City of Gustavus that the community residents became concerned about an increase in recreational use in this area as early as 1981, when the land in question was included in a bill to create a State Game Refuge (city files). The first mention of public concern regarding motorized vehicle use is recorded in 1994 (city files). A letter dated October 26, 1994 to the Department of Natural Resources from the Gustavus Community Association (this was prior to the City becoming incorporated) requested assistance in defining acceptable access and uses for the areas in question, in “accordance with the [DeBoer] court judgment and existing [state] regulations.” The letter

and public postings detail some of the impacts being observed including: defined roadways through the dunes, increased size of parking areas, and crisscrossed dunes. No response from DNR is located within the files from this time period (City files).

The issue of beach impacts came to public attention again in 2010. This time the City of Gustavus was incorporated and an official Beach Committee was established by the City to address recreational use issues at the Gustavus Beach. The committee was comprised of citizens both for and against motorized vehicle use at the Beach. They met several times to try to adopt a recommendation to the City for management of the area. All indications are the group was unable to establish trust and could not move beyond internal discord to present a recommendation to the City regarding motorized use.

Currently the Gustavus Beach is unmanaged, and there is visible and growing evidence of disturbed vegetation and soil. Parking areas within the dunes have grown in size and new motorized tracks have developed over the years. Community members have also claimed that ground nesting birds and a short-eared owl nest have been disturbed by motorized use. In spring (2018) the first-ever Arctic tern nest was discovered at the beach. Additionally, the DeBoer family has continued to allow non-motorized recreational access to their adjacent private lands, but repeated efforts to halt motorized traffic on their lands have failed. The Nature Conservancy also allows only non-motorized traffic on its lands to the east of the DeBoer property with the intent to prevent damage to natural beach and upland resources there. The ability of the City to manage the motorized use on the state-owned tracts will aid the private landowners in enforcing their desire for no motorized access on their property.

When Gustavus residents were asked in a 2016 survey to rate reasons for appreciating our community, 86.9% rated “scenic beauty” as very important and 75.4% rated “pristine environment” as very important. Slightly more than half (55.9%) believe “protection for the beach near the dock” will have positive impacts for the community, while 72.4% believe “mechanized use of beaches and wetlands” will have negative impacts.

These statistics demonstrate community support of a cooperative management agreement and development plan for the beach parcels on each side of the Dock Road, Tracts A and B-2, currently managed by the Alaska State Department of Natural Resources. The role of the City of Gustavus under a Cooperative Management Agreement with the state will be a stewardship role assisting the Department of Natural Resources with the management of the tracts. The City may enforce provisions through its Code of Ordinances.

Development Plan Elements

Legal description:

Provide a legal description of the parcel, i.e. a metes and bounds description, survey, lot and block, part, or other legal description.

Tract A is located within Township 40 South, Range 59 East, Copper River Meridian, Alaska and is located on the Easterly side of the Salmon River at its confluence with Icy Passage. The point of beginning of this description being the intersection of the southerly extension of the centerline of the

existing road to the dock, with the mean high water line of Icy Passage; thence northerly along the centerline of the existing road a distance of 900 feet; thence West a distance of 711 feet, more or less, to the mean high water line of the salmon River thence meandering southerly along the mean high water line of the Salmon River and Icy Passage.

Tract B is located within Township 40 South, Range 59 East, Copper River Meridian, Alaska and is located east of the centerline of the existing road to the dock and being easterly of the confluence of the Salmon River with Icy Passage. The point of beginning of this description being the intersection of the southerly extension of the centerline of the existing road to the dock, with the mean high water line of Icy Passage; thence northly along the centerline of the existing road a distance of 900 feet; thence East a distance of 753.48 feet; thence South & 13'30" West along the mean high water line of Icy Passage a distance of 80 feet, more or less; thence North 83 11'25" West along the mean high water line of Icy Passage a distance of 670 feet, more or less, to the point of beginning. The herein described parcel contains 16.19 acres, more or less.

Tract B has been subdivided into B-1, which comprises the City of Gustavus-owned Bulk Fuel Facility property (1.433 acre), and B-2 (14.471 acres), which comprises the remainder of the original Tract B. Tract B-1 is not subject to the terms of this Agreement.

As isostatic rebound continues, the mean high tide line is expected to move southward into Icy Strait and westward into the Salmon River estuary adding dry land to the beach Tracts A and B-2. These accreted lands will be managed as part of the beach park under the Agreement.

Terrain/ground cover:

Describe the existing terrain/ground cover, and proposed changes to the terrain/ground cover.

The shoreline between Salmon River and Glen's Ditch is fronted by a series of sandy rises and swales built by Salmon River sediments moving eastward by prevailing currents. These features are built atop former beach flats and sloughs that now form the backshore to the north. The landscape is rising about an inch a year due to glacial rebound. Facilities anchoring the former and present docks have tended to interrupt the pattern of deposition.

The first dock had much to do with capture of the sand and initiation of the basic swale and rise features. The modern dock (abutment, island, sheet pile) now appears to be modifying the seaward sedimentation pattern, accelerating deposition to the eastward and initiating erosion to the westward.

Plant communities have developed according to their salt tolerance, response to disturbance and soil characteristics. The communities can be divided in this way:

- Ryegrass sod along the outer shore and slough margins
- Beach sedge/saltgrass/beach asparagus sod below the ryegrass in some sheltered slough margins
- Strawberry/small herb meadow above the ryegrass on the outer shore
- Grass/tall herb/small spruce meadow above the strawberries on the swales and higher parts of the backshore
- Young spruce groves on the highest swales

As uplift has moved the landscape into the upper intertidal and above-tide zones, the communities have matured and tended to shift seaward. Zones seem to have various near-term futures. Ryegrass is being eliminated by traffic just east of the dock. Erosion west of the dock is tending to pinch the strawberry/small herb meadow between ryegrass and tall meadow; it is being erased in widening roadways but perhaps retained by more moderate foot disturbance elsewhere. Tall meadows are being increasingly dominated by grasses and young spruces in some places. Spruce groves are aggressively spreading on the rises and backshore.

Proposed Changes to the terrain/ground cover:

The overarching goal of any vegetation management shall be to maintain the historic viewshed which can be characterized as open with sweeping views of Icy Strait and the Fairweather. To this end the City may designate and retain some spruce groves and take active measures to reduce or eliminate spruce succession onto meadows.

Access:

Describe existing and planned access, and mode of transportation. If public access is to be restricted, define possible alternative public access routes.

Existing access to both parcels is from Dock Road. Many residents and visitors park on or near the road and walk the length of the beach. Others use bicycles, and others drive vehicles both along the top of the dune and behind the main dune. Planned access will remain the same in terms of origination point at Dock Road; proposed changes are intended to restore natural vegetation, prevent erosion, and to protect the beach and dune vegetation from further damage from uncontrolled motorized vehicle use while still providing for public access. Under all alternatives, vehicle access to the beach to allow for kayak and small boat drop-off will be retained at the existing location on the east side of the dock. The City will prohibit motorized vehicle use on uplands outside the posted parking areas and on the non-vegetated beach portion of the tracts below the vegetated dunes. Non-motorized access will be allowed to all the beach lands managed under this Agreement.

Parking and Access: The parking area in the sand on the east side of the dock may be hardened and delineated and will be able to accommodate a vehicle turnaround for kayak and passenger drop-off with pedestrian access to the beach and water's edge. ~~Limited~~No parking ~~may~~will be allowed on the west side of ~~the dock to provide access by vehicle to picnic tables and viewing benches. The bounds of that motorized vehicle access will be determined by the City~~Dock Road. ~~The City will negotiate with DOT to create additional parking within the DOT Right-of-Way. Additional parking will be created within the DOT Right-of-Way in front of the Bulk Fuel Facility. The City will negotiate~~arranges to construct this parking area with the DOT Right-of-Way. No motorized traffic will be allowed beyond the established parking areas. Adjacent private landowners will retain the right to access their property through these tracts, however temporary barriers will restrict access until they request their removal for such access.

Trails: A hardened, wheelchair-accessible walking trail may be developed to the current viewing bench, and eventually may continue on to create a loop trail along the river, through the meadow, and back to Dock Road, ending approximately across from the Tank Farm.

Future Access: The City requests authorization to develop additional trails and/or boardwalks as well as handicap parking if and when deemed necessary or desirable.

Buildings and other structures:

Describe each building or structure, whether permanent or temporary, including a description of the foundation as well as the building and floor construction; the date when the structure is to be constructed or placed on the parcel; the duration of use; and what activities are to occur within each structure.

Attractive fencing, bollards, barriers, curbed sidewalks and signage will create an overall visual identity for the public use beach area. Simple yet effective fencing, planter boxes, and barriers will surround the parking area and identify boundaries for vehicles, while only minimally impacting views to Icy Straits. The existing concrete barriers at the entrance to the dock will be replaced with the same materials and design utilized elsewhere.

An existing fire pit on the west side would be further developed/hardened and/or moved to minimize haphazard use and habitat destruction. Another public fire pit area may be developed on the eastern side of the dock near the new parking lot by the public bathrooms.

No buildings or structures beyond the current benches and picnic tables are planned at this time, but the City requests authorization to build structures in the future which could include covered picnic areas, benches and/or wheelchair accessible trails.

Power source:

No power source is necessary.

Waste types, waste sources, and disposal methods:

Trash undoubtedly will continue to be generated by users of the beach and the City already provides bear proof trash containers for disposal (co-located with the current City-owned bathroom facility). These bear proof garbage disposal containers are currently available seasonally from May-September and are checked daily during that time period. The City of Gustavus has already added beach cleanup to the Marine Facility Coordinator position job duties and shall continue to participate in and promote volunteer cleanup duties.

Hazardous substances:

NA

Water supply:

There is no water supply currently provided or planned.

Parking areas and storage areas:

Describe long-term and short-term parking and storage areas, and any measures that will be taken to minimize drips or spills from leaking vehicles or equipment. Describe the items to be stored in the storage areas.

Currently, residents and visitors park on both sides of the road near the beach and on the “island” located midway to the terminus of the Gustavus dock (except on the days when the ferry is scheduled to land in

Gustavus, currently Monday's and Wednesday's). On ferry days, many of those who normally park on the island will park on the sand areas to the east and west of the ferry dock. Ferry travelers often leave their cars for several days at a time, in designated spaces and off the paved road; those coming to the beach for short-term recreation park on and off the paved road as well.

Long-term and short-term parking will be retained on the paved road. Expanded long-term ferry parking could be provided in front of the Bulk Fuel Facility. Alternatives for continued parking options are described thoroughly in the Access section, above. The City will work with DOT representatives to identify specific locations of long and short-term parking with posted time limits.

Number of people using the site:

State the number of people employed and working on the parcel and describe the supervisor/staff ratio. Estimate the number of clients that will be using the site.

The beach is utilized by practically all Gustavus citizens and visitors. No visitation estimates are available.

Closure/reclamation plan:

Provide a closure/reclamation plan, if required for the type of authorization being applied for(e.g. material sale).

NA

Maintenance and operations:

Describe the long-term requirements, how they will occur and who will perform the work. Specify if any subcontractors will be involved and explain the tasks they will perform.

Maintenance of the public use beach area will primarily consist of regular trash pick-up and removal, added as responsibilities of the City of Gustavus Marine Facilities Coordinator position. Additional maintenance chores on an irregular basis will include repair of built structures authorized under the Cooperative Management Agreement. This type of task could be potentially taken on by citizen volunteers.

A simple monitoring plan will be developed to document effects on minimizing impacts to dune and beach vegetation and erosion. Developing a monitoring plan adds rigor to the local knowledge already amassed regarding the recreation impacts at the Gustavus Beach.

A baseline set of data will be collected to document the current extent of motorized vehicle impacts on Tracts A and B-2. The type of data collected will at a minimum include photo-documentation of existing conditions and could also possibly include site attributes such as: trail depth and width measurements, soil surface conditions (rutting/erosion, exposed sand etc.), estimated percentage of vegetation loss on road/trail surface as compared to vegetative cover adjacent to area, types of trail use, and the observed presence/absence of: noxious weeds, trail hazards, campfires, localized tree/shrub damage, unsanitary waste, and litter.

Data collection will be conducted by citizen volunteers in collaboration with the City of Gustavus. The overall goal of the simplified monitoring program is to establish the current status of motor vehicle and

other recreation impacts and assess whether implementation of this cooperative management agreement has an effect on reducing those impacts.

Camping:

While not required in the Environmental Development Plan, the City desires the authority to address camping in the future if conditions necessitate. Currently the camping limit of 14 days allowed under the states Generally Acceptable Uses applies. Under this development plan, camping will be prohibited ~~by the City within the beach park initially. The City reserves the option to develop camping facilities at a later date if demand and conditions suggest the need. Actions the City may take include designating campsites, instituting shorter camping limits, and/or providing minimal campsite infrastructure in the Beach Park.~~

**CITY OF GUSTAVUS
ORDINANCE FY20-14**

**AN ORDINANCE FOR THE CITY OF GUSTAVUS PROVIDING FOR THE
AMENDMENT OF CITY ORDINANCE TITLE 4 REVENUE AND FINANCE
CHAPTER 4.14 – ROOM TAX, SECTIONS 4.14.020, 4.14.050, 4.14.070,
4.14.090, 4.14.100, 4.14.110, 4.14.120, 4.14.130, 4.14.150, 4.14.160 and
CHAPTER 4.15 – SALES TAX, SECTIONS 5.15.020, 4.15.040, 4.15.050,
4.15.070, 4.15.090, 4.15.100, 4.15.110, 4.15.120, 4.15.130, 4.15.140,
4.15.140, 4.15.150, 4.15.160, 4.15.180, 4.15.230**

BE IT ENACTED BY THE GUSTAVUS CITY COUNCIL AS FOLLOWS:

- Section 1. Classification. This ordinance is of general and permanent nature and shall become a part of the City of Gustavus Municipal Code.
- Section 2. Severability. If any provisions of this ordinance or any application thereof to any person or circumstance is held invalid, the remainder of this ordinance and its application to other persons, or circumstances shall not be affected thereby.
- Section 3. Enactment. Now therefore, it is enacted by the Gustavus City Council that TITLE 4 REVENUE AND FINANCE CHAPTER 4.14 – ROOM TAX, SECTIONS 4.14.020, 4.14.050, 4.14.070, 4.14.090, 4.14.100, 4.14.110, 4.14.120, 4.14.130, 4.14.150, 4.14.160 and CHAPTER 4.15 – SALES TAX, SECTIONS 5.15.020, 4.15.040, 4.15.050, 4.15.070, 4.15.090, 4.15.100, 4.15.110, 4.15.120, 4.15.130, 4.15.140, 4.15.140, 4.15.150, 4.15.160, 4.15.180, 4.15.230 be amended as attached:

Bold and Underlined items are additions. ~~Strikeout~~ items are deletions.

- Section 4. Effective Date. This ordinance becomes effective upon its adoption by the Gustavus City Council.

Date Introduced: March 9, 2020

Date of Public Hearing: April 13, 2020

PASSED and **APPROVED** by the Gustavus City Council this XXth day of XXXX, 20XX

Calvin Casipit, Mayor

Attest: Karen Platt CMC, City Clerk

Chapter 4.14 - ROOM TAX

Section 4.14.010 - Purpose and intent.

It is the purpose of the tax levied under this chapter to raise revenues. To that end, the scope of the tax levied shall be broadly interpreted and exceptions shall be allowed only when the rental clearly falls within an exemption defined in this chapter.

Section 4.14.020 - Definitions.

For the purpose of this chapter, the following words and phrases shall have the meaning respectively ascribed to them by this section:

City: The City of Gustavus, Alaska, or the area within the territorial limits of the City of Gustavus, Alaska.

City council: The Gustavus City Council or the Gustavus City Council's designees.

Guest: An individual, corporation, partnership, or association paying monetary, ~~barter~~ or other consideration for the use of a sleeping room or rooms in a hotel/motel/inn/lodge/bed and breakfast (B&B), and for fewer than thirty (30) consecutive days for the purposes of habitation.

Hotel/motel: A structure, or portions of a structure, occupied, intended, or designed for occupancy by transients for dwelling, lodging, or sleeping purposes and includes any hotel, motel, inn, lodge, bed and breakfast, **cabin**, or similar structure.

Include and including: "By way of illustration only" and shall not be interpreted as a limitation except where expressly so provide.

May: Permissive.

Mayor: The city mayor or his/her authorized designee.

Must and shall: Each is mandatory.

Operator: A person, firm, corporation, or other legal entity that furnishes, offers for rent, or otherwise makes available in the city, rooms in a hotel/motel for monetary, barter, or other consideration, whether acting directly or through an agent or employee.

Person: An individual natural person.

Rent(s): The amount paid or promised, in terms of money, as consideration for the use by a transient of a room or rooms in a hotel, motel, lodge, bed and breakfast, or other place of public accommodation.

State: State of Alaska.

Section 4.14.030 - Imposition of room rental tax.

- (a) There shall be levied and collected a tax equal to four (4) percent on hotel/motel room rentals within the city.
- (b) There shall be no room tax on any sale subject to sales tax in Section 4.15.030.
- (c) Each guest is responsible for the room rental tax imposed by this chapter and the tax shall be due and payable the month the guest departs. The tax shall apply to all rentals where the guest indicated that the room, or rooms, will be occupied by

the guest for less than thirty (30) days. Rentals which are less than thirty (30) consecutive days shall be subject to the room tax even if the room or rooms were originally taken with the intent to use or occupy for thirty (30) or more consecutive days. Any unpaid tax shall be due and payable when the guest ceases to occupy or use space in the hotel/motel.

- (d) Every hotel/motel operator renting rooms subject to taxation under this chapter shall collect the taxes imposed by this chapter from the guest at the time of collection and shall transmit the same, monthly, to the **city unless the operator is allowed or directed by the city administrator or city treasurer to file for a different time period (i.e. quarterly or annually).**

Section 4.14.040 - Exemptions.

The tax levied under this chapter shall not apply to the following:

- (1) Room rentals which the municipality is prohibited from taxing under the Constitution and laws of the United States or the State of Alaska;
- (2) Room rental for transients which continue for thirty (30) or more consecutive days shall not be taxable for the room tax on and after the thirtieth (30th) consecutive day.

Section 4.14.050 - Regulations and procedures.

- (a) A mayor or a city official designated by the council shall administer this ordinance and make recommendations for regulations, policies, fees, and guidelines for the determination of the taxability of transactions. The city council shall adopt policy guidelines, regulation, fees and procedures for the management of this ordinance by resolution and may rule on specific transactions upon request. The written ruling on a specific rental may be relied upon by the parties to the rental unless the essential facts were not provided to the person making the ruling or the ruling is clearly contrary to provisions of the ordinance.
- (b) The burden of proving an exemption shall be on the operator claiming an exemption. Operators claiming an exemption may be required to obtain an exemption certificate. Certificates issued under this ordinance shall expire as determined by guidelines established by the city council.
- (c) The city council, or the ~~city clerk~~ **city administrator or city treasurer** when so authorized by the city council, shall take all steps necessary and appropriate to fulfill the requirements of this ordinance, which includes the authority to compromise and abate penalties and interest, and to negotiate and enter into payment plans for delinquent taxes, penalties and interest.

Section 4.14.060 - Operator to add tax to rent.

Every operator shall add the amount of the tax levied by this chapter to the rent and the tax shall be stated separately on any rental receipts or slips, charge tickets, invoices, statements of account, or other tangible evidence of the rental.

Section 4.14.070 - Monthly returns—Penalties and interest for delinquency.

- (a) Every ~~operator~~ person making rentals within the city shall ~~on or before the last day of the month~~ complete a signed return for the required filing period and

deliver or mail the return to the city ~~clerk~~ **administrator or city treasurer**. The return shall set forth the total amount of all rentals regardless of whether such rentals are taxable or nontaxable, the amount of room tax due and such other information as the city may require. **Returns are due by the end of the month following the reporting period.** If the last day of the month is a Saturday, Sunday or federal, state or city holiday, the due date will be extended until the next business day, immediately following the end of each filing period.

- (b) Returns shall be filed for each calendar month, unless the operator is allowed or directed by the city ~~clerk~~ **administrator or city treasurer** to file for a different time period **(i.e. quarterly or annually)**.
- (c) An operator, other than a governmental agency, making only exempt sales may be allowed, upon written request to the city ~~clerk~~ **administrator or city treasurer**, to file returns for periods which vary from each calendar month and which cover time periods up to one (1) year.
- (d) The tax levied under this ordinance, whether or not collected from the buyer, except for credit transactions covered in subsection (e) of this section, must be remitted by the ~~operator-seller~~ to the city at the time of transmitting the return, and if not so remitted or if the return is not timely filed, such tax is delinquent. The postmark shall determine the date of filing mailed returns. In addition, a late payment penalty of five (5) percent per month or any fraction thereof, not to exceed a total accrual of twenty-five (25) percent, shall be added to all returns until such tax, penalty, and interest thereon have been paid. Such penalty shall be assessed and collected in the same manner as the tax is assessed and collected. In addition to these penalties, interest at the rate of fifteen (15) percent per year on the delinquent tax is collected. **(accruing monthly at 1.25 percent)**.
- (e) The operator shall report uncollectible room tax to the city for room tax previously paid by the operator on any rental made on credit to the extent the operator declares such debt to be uncollectible and a bad debt. Such bad debt credit must be claimed on a "filed monthly" room tax report within two (2) years from the date of sale in which the bad debt arose.
- (f) There may be published, from time to time, the names of ~~operators~~ **sellers** delinquent in remitting room taxes and the amount thereof, provided that the names of ~~operators~~ **sellers** who have signed a confession of judgment for the delinquent room taxes, penalties, and interest, and a stipulation to postpone such stipulation as of the date on which the names are submitted to the publisher, will not be published. Information may also be made available to the public in the form of statistical reports and financial statements if the identity of particular ~~operators~~ **sellers** is not revealed by the reports. The following information shall be made available to the public:
 - 1) The name and address of ~~operators~~ sellers;
 - 2) If ~~an operator~~ **a seller** is registered to collect room tax in the city;
 - 3) If ~~an operator~~ **a seller** is current in filing room tax returns and in remitting room tax;
 - 4) The number of returns not filed.

- (g) Information shall be confidential. Except as otherwise provided herein, all returns, reports, and information required to be filed with the city under this ordinance and all information deductible from such filed returns, reports, and information shall be kept confidential and are not subject to public inspection. Except upon court order, such returns, reports, and information shall be made available only to the city ~~clerk~~ **administrator, city treasurer**, or mayor ~~and employees of the city whose job responsibilities are directly related to such returns, reports and information or the person authorized in writing by the person supplying such returns, reports and information.~~

Section 4.14.080 - Operator's compensatory collection discount.

All operators and persons rendering room tax returns to the city shall be allowed to compensate themselves for costs incurred in collection, record keeping, remittance, and accounting for the tax imposed by taking two (2) percent of the tax due as a tax collection discount to reduce the tax to be remitted on any timely filed and fully paid return. The deduction may not exceed one hundred dollars (\$100.00) for any reporting period and may not be taken if any room tax, penalty, or interest is due for any previous reporting period.

Section 4.14.090 - Assessment limitation periods—Record keeping.

- (a) The amount of any tax imposed under this ordinance may be determined and assessed for a period of three (3) years after the date the return was filed with the city. No suit for the collection of such tax may be commenced after the expiration of the three-year period except for taxes, penalty, and interest due for such months as are the subject of a written demand or assessment made under Section 4.14.070 of this chapter within such three-year period, unless the operator waives the protection of this section.
- (b) In order to facilitate the administration and enforcement of the provisions of this ordinance, each operator within the city shall maintain and keep for a period of three (3) years all of the monthly ~~sales~~ **room** tax reports, forms, supporting records, and other records prescribed by the city. The failure to maintain adequate records to allow documentation of the taxability of each transaction will result in the loss of any tax exemption, deduction, or credit for that particular transaction. Upon the request of the city ~~clerk~~ **administrator or city treasurer**, an operator shall make available for examination in the city hall the books, records, and other documentation of the operator unless said official authorizes examination to be conducted at a different location.

Section 4.14.100 - Delinquency—Failure to submit return or to remit taxes—Assessments.

- (a) Whenever the ~~clerk~~ **city administrator or city treasurer** reasonably believes a return contains inaccurate reporting or whenever any operator has become delinquent in the submission of the required monthly return or in remitting room taxes, there shall be mailed to the delinquent operator's last known address a written demand by certified mail, return receipt requesting the submission of the corrected or required room tax return and remittance within ten (10) days. In the event of non-compliance with such demand, the city ~~clerk~~ **administrator** may

make a room tax assessment against the taxable revenue received by the operator during the monthly period in question. A copy of the assessment shall be sent to the operator at his last known address by certified mail, return receipt, at which time the operator shall make available for examination the books, papers, records, and other requested documents at the city hall unless the city ~~clerk~~ **administrator or city treasurer** authorizes the examination to be conducted at a different location. The operator shall have a right to a hearing before the city ~~clerk~~ **administrator** with documents pertaining to the revenue of the period involved in the assessment. The operator may exercise his right to a hearing by delivering to the city clerk, within fifteen (15) days of the date the notice was mailed, a written request for a hearing. The city ~~clerk~~ **administrator or city treasurer** shall establish a date and time for a hearing to be held within ten (10) days of receipt of the request, unless a later time is mutually agreeable. The person conducting the hearing shall issue an amended assessment if it is determined an amendment should be made. The amended assessment, or the original assessment, if no amendment is made within five (5) days of the hearing, shall be the final assessment for the purpose of determining the operator's liability to the city. If no timely request for a hearing is made, the original assessment shall be the final assessment thirty (30) days after the mailing of the notice of the original assessment unless the operator has submitted an accurate return within the thirty (30) days.

- (b) The city may file a civil action for collection of any taxes, penalty, or interest due before or after making a demand or assessment under subsection (a) of this section.

Section 4.14.110 - Protest of tax.

- (a) A guest who protests the payment of the tax levied under this ordinance shall pay the tax and shall provide the operator and the city ~~clerk~~ **administrator or city treasurer** with a written statement of protest within five (5) working days of the sale that identifies the ~~sale rental or service~~ that is the subject of the tax protested, the amount of tax paid, the guest's and operator's name, mailing address, telephone number, and the basis for the protest.
- (b) If the operator protests his liability on an assessment under Section 4.14.100, which has become final, he/she shall pay the tax under written protest setting forth the basis for the protest. No action for a refund may be maintained nor may a defense to non-payment be maintained in a civil action unless the amount in dispute has been paid by the operator under written protest filed at or before the time of payment.

Section 4.14.120 - Appeals.

- (a) *Informal appeal.* For controversies involving room taxes, penalties, and interest not exceeding five hundred dollars (\$500.00), or involving procedures implemented by the city ~~clerk~~ **administrator or city treasurer**, an appeal by a financially aggrieved buyer or seller shall be directed to the mayor. The mayor shall advise the appellant of a date certain for a hearing and shall informally review the appeal claim, make written findings, and state reasons for the

decision. The decisions shall be maintained and indexed by the city clerk for review by the public.

b) *Board of appeals:*

- 1) In order to provide an appeal mechanism for controversies involving room taxes, penalties, and interest exceeding five hundred dollars (\$500.00), and in order to hear appeals from decisions of the mayor as provided under subsection (b)(1) of this section, there is established a board of appeals which shall consist of the city council.
- 2) The city council shall adopt policy and procedure for the board of appeals provided for in subsection (b)(1) of this section. Such rules may not be inconsistent with this ordinance.

Section 4.14.130 - Forgiveness of uncollected taxes, penalties, and interest.

The city council, or the city clerk ~~clerk~~ **administrator or city treasurer** when so authorized by the city council, may forgive the payment of uncollected room taxes, interest, and penalty thereon and penalties for failure to file.

Section 4.14.140 – ~~Criminal liability~~ **Civil liability.**

All operators ~~sellers~~ violating any of the provisions of this ordinance or failing or refusing to comply with a lawful request or demand of a city official authorized by or made under this ordinance ~~is guilty of a class A misdemeanor~~ **will be subject to the penalty stated in the City of Gustavus ordinances.**

Section 4.14.150 - Registration.

All operators shall register with the city clerk ~~clerk~~ **administrator or city treasurer** before making rentals within the city.

Section 4.14.160 – ~~Deposit by non-residents~~ **Reserved.**

- ~~(a) An operator about to make rentals shall first register with the city clerk, upon evidence of an Alaska Business License held by said operator. Operator shall make the deposit required by this section unless the person has been a resident of the city for six (6) months prior to registering or the operator's corporation or association is composed of such residents or has been regularly engaged in business within the city for nine (9) months of the twelve (12) months preceding registration.~~
- ~~(b) The deposit required under subsection (a) will be two hundred fifty dollars (\$250.00).~~
- ~~(c) The deposit must be refunded upon written request and a determination by the city clerk that:~~
- ~~(1) The operator has filed room tax returns and made full remittance of room taxes owing for the first calendar year of business in the city;~~
 - ~~(2) That the operator has filed a statement that he/she has ceased engaging in transactions within the city and has remitted all room taxes due; and~~

- ~~(3) The deposit must be refunded within thirty (30) days of the receipt of the request unless the city official administering this ordinance has initiated an audit of the operator or has otherwise questioned a return made during the period under consideration.~~
- ~~(d) The city clerk may order the withdrawal from the deposit of the operator the amount determined to make up for any deficiency or late payment of taxes. No operator may engage in transactions within the city fifteen (15) days from the date of written notice sent to the operator's last known address by certified mail, return request, notifying said operator that the city clerk has withdrawn all or a portion of the operator's deposit for application to a delinquent or insufficient payment of room taxes. Upon deposit with the city of funds restoring the deposit to its original amount or such higher amount as the city clerk determines is appropriate in light of the actual rental experience of the operator, the operator may again engage in transactions. An operator may not deduct the deposit from any of his/her room tax returns.~~

Section 4.14.170 - Reserved.

Section 4.14.180 - Sale of business—Final tax return—Liability of purchaser.

- (a) If any operator sells, assigns, transfers, conveys, leases, forfeits, or abandons the business to another person, the operator shall make a final room tax return within fifteen (15) days after the date of selling, assigning, transferring, conveying, leasing, forfeiting, or abandoning the business showing that all tax obligations imposed by this ordinance have been paid. The purchaser, successor, transferee, lessee, assignee, creditor, or secured party shall withhold a sufficient portion of the purchase money to pay the amount of such room taxes, penalties, and interest as may be due and unpaid to the city. If the purchaser, assignee, transferee, lessee, successor, creditor or secured party fails to withhold from the purchase money, or fails to otherwise provide for or make the payment of the taxes, interest, and penalty owed by the business as provided in this ordinance, the purchaser, assignee, transferee, lessee, successor, creditor, or secured party shall be personally liable for the payment of the taxes, penalties, and interest accruing and unpaid to the city on account of operation of business of any former owner, owners, operators, or assigns.
- (b) Before the sale, lease, assignment, transfer, or other disposition of the business is completed, the operator shall file with the city clerk an informational notice identifying the name and address of each person or entity involved in the transaction, the nature of the transaction, and the effective date of the transactions.

Section 4.14.190 - Suits for collection.

Taxes due but not paid or taxes collected but not transmitted may be recovered in an action at law against the guest or the operator. Tax returns shall be prima facie proof of taxes collected but not transmitted.

Section 4.14.200 - Lien for tax, interest, and penalty.

- (a) The tax, interest, penalty imposed under this ordinance in addition to the lien filing fee under subsection (b) of this section shall constitute a lien in favor of the city upon the assets, including all real and personal property, of every person

making taxable rentals within the city. The lien arises upon delinquency and continues until liability for the amount is satisfied or the property of the delinquent person is sold at foreclosure sales. The lien is not valid as against a prior mortgagee, pledger, purchaser, or judgment creditor until notice of the lien is filed in the office of the recorder for the Juneau recording district in the manner provided for federal tax liens in AS 43.10.090 through 43.10.150.

(b) Fees for filing and releasing of liens shall be:

- (1) Filing of liens, twenty-five dollars (\$25.00) plus recorder's office filing fee;
- (2) Release of liens, twenty-five dollars (\$25.00) plus recorder's office filing fee; and
- (3) The above rates may be changed in guidelines adopted by the city council by resolution from time to time to reflect the costs of providing municipal services generally.

Section 4.14.210 - Collected taxes.

Taxes collected under this ordinance by an operator shall belong to the City of Gustavus and shall be held by the operator in trust for the City of Gustavus until paid over as provided in this ordinance.

Section 4.14.220 - Use of proceeds.

- (a) Proceeds of room tax shall be used for the general expenses of the city which may include the expense of any municipal service.
- (b) In accordance with the petition for incorporation, fifty (50) percent of the collected four (4) percent room tax may be made available to the visitor industry represented by the Gustavus Visitors' Association for tourism enhancement, upon submission and approval of a yearly marketing plan developed and submitted by the Gustavus Visitors' Association by February 1 of each year.
- (c) The room tax revenue available to Gustavus Visitor's Association (GVA) in accordance with subsection 4.14.220(b) will be calculated on a fiscal year, July 1 through June 30, and transferred to the GVA no later than July 31.

(Published March 9, 2020; Adopted _____, 2020)

(Ord. No. [FY18-11](#), § 3, 3-12-2018)

This room tax ordinance shall become effective _____, 2020.
Reservations booked after _____, 2020, shall be taxed.

mailing of the notice of the original assessment unless the seller has submitted an accurate return within the thirty (30) days.

- b) The city may file a civil action for collection of any taxes, penalty, or interest due before or after making a demand or assessment under subsection (a) of this section.

Section 4.15.110 - Protest of tax.

- a) A buyer who protests the payment of the tax levied under this ordinance shall pay the tax and shall provide the seller and the city ~~clerk~~ **administrator or city treasurer** with a written statement of protest within five (5) working days of the sale that identifies the sale, rental, or service that is the subject of the tax protested, the amount of tax paid, the buyer's and seller's name, mailing address, telephone number, and the basis for the protest.
- b) If the seller protests ~~his~~ **its** liability on an assessment under [Section 4.15.100](#), which has become final, he/she shall pay the tax under written protest setting forth the basis for the protest. No action for a refund may be maintained nor may a defense to non-payment be maintained in a civil action unless the amount in dispute has been paid by the seller under written protest filed at or before the time of payment.

Section 4.15.120 - Appeals.

- a) Informal appeal:
 - 1) For controversies involving sales taxes, penalties, and interest not exceeding five hundred dollars (\$500.00), or involving procedures implemented by the city ~~clerk~~ **administrator or city treasurer**, an appeal by a financially aggrieved buyer or seller shall be directed to the mayor. The mayor shall advise the appellant of a date certain for a hearing and shall informally review the appeal claim, make written findings, and state reasons for the decision. The decisions shall be maintained and indexed by the city clerk for review by the public. ~~The appellant may appeal the decision of the mayor to the board of appeals within fifteen (15) days after receipt of the written decision of the mayor, and failure of the appellant to so appeal shall be deemed to be a waiver of any right to appeal such decision.~~
- b) Board of appeals:
 - 1) In order to provide an appeal mechanism for controversies involving sales taxes, penalties, and interest exceeding five hundred dollars (\$500.00), and in order to hear appeals from decisions of the mayor as provided under subsection (b)(1) of this section, there is established a board of appeals which shall consist of the city council.
 - 2) The city council shall adopt policy and procedure for the board of appeals provided for in subsection (b)(1) of this section. Such rules may not be inconsistent with this ordinance.

Section 4.15.130 - Forgiveness of uncollected taxes, penalties, and interest.

The city council, or the city clerk ~~administrator or city treasurer~~ when so authorized by the city council, may forgive the payment of uncollected sales taxes, interest, and penalty thereon and penalties for failure to file.

Section 4.15.140 – ~~Criminal~~ **Civil** liability.

All sellers violating any of the provisions of this ordinance or failing or refusing to comply with a lawful request or demand of a city official authorized by or made under this ordinance ~~is guilty of a class A misdemeanor~~ **will be subject to the penalty stated in the City of Gustavus ordinances.**

Section 4.15.150 - Registration.

All sellers shall register with the city clerk ~~administrator or city treasurer~~ before making retail sales, rendering services or making rentals within the city.

Section 4.15.160 – ~~Deposit by non-residents.~~ **Reserved.**

~~(a) A seller that is about to make sales, rentals or perform services shall first register with the city clerk, upon evidence of an Alaska Business License held by said seller. Seller shall make the deposit required by this section unless the seller has been a resident of the city for six (6) months prior to registering or the seller's corporation or association is composed of such residents or has been regularly engaged in business within the city for nine (9) of the twelve (12) months preceding registration.~~

~~(b) The deposit required under subsection (a) will be two hundred fifty dollars (\$250.00).~~

~~(c) The deposit must be refunded upon written request and a determination by the city clerk that:~~

~~(1) The seller has filed sales tax returns and made full remittance of sales taxes owing for the first calendar year of business in the city;~~

~~(2) That the seller has filed a statement that he/she has ceased engaging in transactions within the city and has remitted all sales taxes due.~~

~~(3) The deposit must be refunded within thirty (30) days of the receipt of the request unless the city clerk has initiated an audit of the seller or has otherwise questioned a return made during the period under consideration.~~

~~(d) The city clerk may order the withdrawal from the deposit of the seller the amount determined to make up for any deficiency or late payment of taxes. No seller may engage in transactions within the city fifteen (15) days from the date of written notice sent to the seller's last known address by certified mail, return request, notifying said seller that the city clerk has withdrawn all or a portion of the seller's deposit for application to a delinquent or insufficient payment of sales taxes. Upon deposit with the city of funds restoring the deposit to its original amount or such higher amount as the city clerk determines is appropriate in light of the actual sales experience of the seller, the seller may again engage in transactions. A seller may not deduct the deposit from his/her last or any other sales tax return.~~

Section 4.15.170 – Reserved.

Section 4.15.180 - Sale of business—Final tax return—Liability of purchaser.

- a) If any seller sells, assigns, transfers, conveys, leases, forfeits, or abandons the business to another person, the seller shall make a final sales tax return within fifteen (15) days after the date of selling, assigning, transferring, conveying, leasing, forfeiting, or abandoning the business showing that all tax obligations imposed by this ordinance have been paid. The purchaser, successor, transferee, lessee, assignee, creditor, or secured party shall withhold a sufficient portion of the purchase money to pay the amount of such sales taxes, penalties, and interest as may be due and unpaid to the city. If the purchaser, assignee, transferee, lessee, successor, creditor, or secured party fails to withhold from the purchase money, or fails to otherwise provide for or make the payment of the taxes, interest, and penalty owed by the business as provided in this ordinance, the purchaser, assignee, transferee, lessee, successor, creditor, or secured party shall be personally liable for the payment of the taxes, penalties, and interest accruing and unpaid to the city on account of operation of business of any former owner, owners, operators, or assigns.
- b) Before the sale, lease, assignment, transfer, or other disposition of the business is completed, the seller shall file with the city ~~clerk~~ **administrator or city treasurer** an informational notice identifying the name and address of each operator or entity involved in the transaction, the nature of the transaction, and the effective date of the transactions.

Section 4.15.190 - Suits for collection.

Taxes due but not paid or taxes collected but not transmitted may be recovered in an action at law against the buyer or seller. Tax returns shall be prima facie proof of taxes collected but not transmitted.

Section 4.15.200 - Lien for tax, interest, and penalty.

- a) The tax, interest, and penalty imposed under this ordinance in addition to the lien filing fee under subsection (b) of this section shall constitute a lien in favor of the city upon the assets, including all real and personal property, of every seller making taxable sales within the city. The lien arises upon delinquency and continues until liability for the amount is satisfied or the property of the delinquent seller is sold at foreclosure sales. The lien is not valid as against a prior mortgagee, pledgee, purchaser, or judgment creditor until notice of the lien is filed in the office of the recorder for the Juneau recording district in the manner provided for federal tax liens in AS 43.10.090 through 43.10.150.
- b) Fees for filing and releasing of liens shall be:
 - 1) Filing of liens, twenty-five dollars (\$25.00) plus recorder's office filing fee;
 - 2) Release of liens, twenty-five dollars (\$25.00) plus recorder's office filing fee;
 - 3) The above rates may be changed in guidelines adopted by the city council by resolution from time to time to reflect the costs of providing municipal services generally.

Section 4.15.210 - Collected taxes.

Chapter 4.15 - SALES TAX

Section 4.15.010 - Purpose and intent.

The purpose of the tax levied under this chapter is to raise revenues. To that end, the scope of the tax levied shall be broadly interpreted and exemptions shall be allowed only when the sale, rental or service clearly falls within an exemption defined in this ordinance.

Section 4.15.020 - Definitions.

For the purposes of this chapter, the following words and phrases shall have the meanings respectively ascribed to them by this section:

Bulk transfer. The transfer of taxable fuel by pipeline or vessel.

Buyer: Includes, without limiting the scope thereof, every consumer.

City: The City of Gustavus, Alaska, or the area within the territorial limits of the City of Gustavus, Alaska.

City council: The Gustavus City Council or the Gustavus City Council's designees.

Commerce: The exchange or interchange of goods or services for money or trade.

Confession of Judgment: This is the entry of a judgment upon the written admission or confession of a debtor and is a way to avoid a lengthy legal process to resolve a dispute. By signing a confession of judgment, the defendant forfeits any rights he/she has to dispute the claim in the future.

Include and including: "By way of illustration only" and shall not be interpreted as a limitation except where expressly so provided.

May: Permissive.

Mayor: The city mayor or his/her authorized designee.

Must and shall: Each is mandatory.

Person: An individual natural person, **Limited Liability Corporation (LLC), corporations, joint ventures, or any organization or business within the state statutory definition of "person."**

Residential fuel. Fuel purchased for the purpose of heating a residence.

Retail sale: Any sale of real or tangible personal property including ~~barter~~, credit,

installment, and conditional sales for any purpose other than resale in the regular course of business. The delivery of goods in the city by a seller whose principal place of business is outside the city to a buyer or consumer is a retail sale made within the city if such retailer maintains any office, distribution, or sales house, warehouse or any other place of business, or solicits business or received orders through any agent, salesman, or other type of representation within the city.

Rent: Any rental other than that which would be taxable under [Chapter 4.14](#).

Sale for resale: The sale of tangible personal property to a buyer whose principal business is the resale of the property whether in the same or altered form.

Seller: Every person, firm, corporation or other legal entity making retail sales to a buyer or consumer, renting property or performing services for consideration whether acting as principal or using the services of an agent or broker.

Selling price and price: The gross amount of a transaction between a buyer and a seller.

Services: All services of every manner and description that are performed or furnished for consideration whether in conjunction with the sale of goods or not but does not include services rendered by an employee to an employer. All retail services by a seller within the city to be provided or performed in whole or in part within the city or utilize city infrastructure regardless of the buyer's place of residence, or buyer's physical location upon acceptance of the offer, or exchange of consideration.

State: State of Alaska.

Taxable fuel: Means gasoline and diesel fuel, not including residential fuel.

Section 4.15.030 - Imposition of sales tax.

- a) There shall be levied and collected a tax equal to three (3) percent of the selling price on retail sales, rentals made, and services performed within the city.
- b) There shall be no sales tax on any sale subject to the room tax in [Section 4.14.030](#).
- c) The taxability of a sale of goods is determined by the delivery of the tangible personal property. The taxability of a rental made is determined by the place where the service is performed, or rental property is located except as provided below. The sale of a service is subject to the sales tax if the service is performed within the city.
 - 1) Where a buyer receives a service within the corporate limits of the City of Gustavus, and the service begins, or is conducted in any part, or ends therein, or where the buyer receives an entire service therein the sale is subject to the City of Gustavus Sales Tax.

- 2) A person who furnishes proof, in the form required by the city administrator or city treasurer, that she/he has paid the tax in some jurisdiction other than the city, on the sale of a service, is required to pay the city's sales tax to the extent [of the difference] of the amount of sales tax paid elsewhere and the amount of tax levied by the city. This paragraph applies to a sales tax in any taxing jurisdiction, whether inside or outside the state.
- d) Every seller making sales, rentals or performing services subject to taxation under this chapter shall collect taxes imposed by this chapter from the buyer at the time of collection and shall transmit the same to the city as outlined in Section 4.15.070.

Section 4.15.040 - Exemptions.

The tax levied under this chapter shall not apply to the following:

- a) Casual and isolated sales ~~not made in the regular course of business;~~ **made by a person not regularly engaged in the business of selling the type of tangible personal property involved. These sales are neither routine nor continuous.**
Included in this exemption are:
 - i. Yard or garage sales
 - ii. Flea markets or craft fairs
 - iii. Homemade baked goods
 - iv. Lemonade or another nonalcoholic beverage stands
 - v. Homemade ice cream stands
 - vi. Locally produced eggs
 - vii. Other, on a case-by-case basis, as approved by vote of the council
- b) **Sales of donated items for school (preschool through high school) sponsored fundraising events**
- c) **Fundraising directly associated with medical, adoption, or funeral expenses**
- d) Sales, services, rentals, and transactions which the municipality is prohibited from taxing under the Constitution and laws of the United States or the state;
- e) ~~Sales of goods and associated shipping and handling charges where the resulting goods are ordered from and delivered outside the city. Delivery outside the city must be verified by postal documents or shipping documents;~~
- f) Sales of medical, dental, nursing services, and of counseling services by clinical psychologists licensed by the state, alcohol and drug counselors certified by the state, ~~and social workers who have a minimum of a masters degree in social work (MSW)~~ and other allied health practitioners licensed by the state;
- g) Sales and resale of hearing aides, crutches, prescriptions, wheelchairs, and personal property specifically manufactured for a patient;
- h) Membership dues, assessments, initiation fees, and donations paid to non-profit organizations that have obtained a 501(c) exemption certificate from the Internal Revenue Service;

- i) Sales, services, and rentals to a buyer, or made by a seller, organized and administered solely by an organization that has obtained a 501(c)(4) ~~(3)~~ **(3)** exemption ruling from the Internal Revenue Service ~~and an exemption certificate from the finance director~~, provided, this exemption applies to sellers only if the income from the sale is exempt from federal income taxation;
- j) Sales, services, and rentals to or by a foreign government, the United States government, the state and its political subdivisions and municipalities. The exemption does not apply to rentals or to the sale of materials, supplies, and services to contractors for the manufacture or production of property or services for government agencies on a contract;
- k) Sales of food and beverages in public and private school cafeterias, which are operated primarily for teachers or students and which are not operated for profit;
- l) Child day care, pre-elementary school, and babysitting services;
- m) Sales tax paid on leases under a lease/purchase agreement may be credited toward the payment of the tax due on the exercise of the purchase option in the same proportion as the lease payments are applied to the purchase price, provided there will be no refund of taxes paid on the lease;
- n) That part of the selling price of travel and adventure services, rentals, and goods, excluding lodging, sold outside but delivered within the city which is not remitted to the provider of the service and which represents a selling cost or commission or similar charge;
- o) Sales of services or goods for resale—goods or a service is sold for resale when the service is directly integrated into services or goods sold by the buyer to another purchaser in the normal course of business, ~~and the service is purchased separately for each resale, and the service is identified, charged for, and billed separately from any other service;~~
- p) Sales of transportation and handling services for goods **brought to the city or delivered outside the city** ~~rendered by sellers primarily engaged in furnishing such services, where the goods are either transported from, or delivered to, a point outside the city provided that the retail seller of goods may not exclude transportation or handling charges from the selling price of the goods;~~
- q) Sales for resale of tangible personal property, as defined in [Section 4.15.020](#), to a buyer who holds a valid resale certificate issued by the city.
- r) Commissions charged by an agent on the sale of a service that is subject to the sales tax provided that the commission may be deducted from the selling price of the service on which the sales tax is levied.

Section 4.15.050 - Regulations and procedures.

- a) A mayor or a city official designated by the council shall administer this ordinance and make recommendations for regulations, policies, fees, and guidelines for the determination of the taxability of transactions. The city council shall adopt policy guidelines, regulations, fees, and procedures for the management of this ordinance by resolution. Sellers claiming an exemption may be required to obtain ~~and may rule~~ **a ruling** on specific transactions upon request. The written ruling on a specific sale may be relied upon by the parties to the sale unless essential facts were not

provided to the person making the ruling or the ruling is clearly contrary to provisions of this ordinance.

- b) The burden of proving an exemption shall be on the seller. Sellers claiming an exemption may be required to obtain an exemption certificate. Certificates issued under this ordinance shall expire as determined by guidelines established by the city council.
- c) The city council, or the city ~~clerk~~ **administrator or city treasurer** when so authorized by the city council, shall take all steps necessary and appropriate to fulfill the requirements of this ordinance, which includes the authority to compromise and abate penalties and interest, and to negotiate and enter into payment plans for delinquent taxes, penalties, and interest.

Section 4.15.060 - Seller to add tax to selling price.

Every seller shall add the amount of the tax levied by this chapter to the total selling price and the tax shall be stated separately on any sales receipts, slips, rent receipts, charge tickets, invoices, statements of account, or other tangible evidence of sale.

Section 4.15.070 - ~~Monthly~~ **Tax** returns—Penalties and interest for delinquency.

- a) Every person making sales, rentals, or performing services within the city shall ~~on or before the last day of the month~~ complete a signed return for the required filing period and deliver or mail the return to the city ~~clerk~~ **administrator or city treasurer**. The return shall set forth the total amount of all sales, rentals or services regardless of whether such sales, rentals or services are taxable or nontaxable, the amount of sales tax due and such other information as the city may require. **Returns are due by the end of the month following the reporting period.** If the last day of the month is a Saturday, Sunday, or federal, state or city holiday, the due date will be extended until the next business day, immediately following the end of each filing period.
- b) Returns shall be filed for each calendar month, unless the operator is allowed or directed by the city ~~clerk~~ **administrator or city treasurer** to file for a different time period **(i.e. quarterly or annually)**.
- c) An operator, other than a governmental agency, making only exempt sales may be allowed, upon written request to the city ~~clerk~~ **administrator or city treasurer**, to file returns for periods which vary from ~~the~~ each calendar month and which cover time periods up to one (1) year.
- d) The tax levied under this ordinance, whether or not collected from the buyer, except for credit transactions covered in subsection (e) of this section, must be remitted by the seller to the city at the time of transmitting the return, and if not so remitted or if the return is not timely filed, such tax is delinquent. The postmark shall determine the date of filing mailed returns. In addition, a late payment penalty of five (5) percent per month or any fraction thereof, not to exceed a total accrual of twenty-five (25) percent, shall be added to all returns until such tax, penalty, and interest thereon have been paid. Such penalty shall be assessed and collected in the same manner as the tax is assessed and collected. In addition to these penalties, interest at

the rate of fifteen (15) percent per year on the delinquent tax is collected **(accruing monthly at 1.25 percent).**

- e) The seller shall report sales tax to the city for sales tax previously paid by the seller on any sale, service or rental made on credit to the extent the seller declares such debt to be uncollectible and a bad debt. Such bad debt credit must be claimed on a filed ~~monthly~~ sales tax report within two (2) years from the date of sale in which the bad debt arose.
- f) There may be published, from time to time, the names of sellers delinquent in remitting sales taxes and the amount thereof, provided that the names of sellers who have signed a confession of judgment for the delinquent sales taxes, penalties, and interest, and a stipulation to postpone such stipulation as of the date on which the names are submitted to the publisher, will not be published. Information may also be made available to the public in the form of statistical reports and financial statements if the identity of particular sellers is not revealed by the reports. The following information shall be made available to the public:
 - 1) The name and address of sellers;
 - 2) If a seller is registered to collect sales tax in the city;
 - 3) If a seller is current in filing sales tax returns and in remitting sales tax;
 - 4) The number of returns not filed.
- g) Information shall be confidential. Except as otherwise provided herein, all returns, reports, and information required to be filed with the city under this ordinance and all information deductible from such filed returns, reports, and information shall be kept confidential and are not subject to public inspection. Except upon court order, such returns, reports, and information shall be made available only to the city ~~clerk~~ **administrator or city treasurer**, or mayor and ~~employees of the city whose job responsibilities are directly related to such returns, reports, and information or to the person authorized in writing by the person supplying such returns, reports and information.~~

Section 4.15.080 - Seller's compensatory collection discount.

All sellers and operators rendering sales tax returns to the city shall be allowed to compensate themselves for costs incurred in the collection, record keeping, remittance, and accounting for the tax imposed by taking two (2) percent of the tax due as a tax collection discount to reduce the tax to be remitted on any timely filed and fully paid return. The deduction may not exceed one hundred dollars (\$100.00) for any reporting period and may not be taken if any sales tax, penalty, or interest is due for any previous reporting period.

Section 4.15.090 - Assessment limitation periods—Record keeping.

- a) The amount of any tax imposed under this ordinance may be determined and assessed for a period of three (3) years after the date the return was filed with the city. No suit for the collection of such tax may be commenced after the expiration of the three-year period except for taxes, penalty, and interest due for such months as are the subject of a written demand or assessment made under [Section 4.15.070](#) of this chapter within such three-year period, unless the seller waives the protection of this section.
- b) In order to facilitate the administration and enforcement of the provisions of this ordinance, each seller or operator otherwise engaged in applicable business within the city shall maintain and keep for a period of three (3) years all of the monthly sales tax reports, forms, and supporting records and other records prescribed by the city. The failure to maintain adequate records to allow documentation of the taxability of each transaction will result in the loss of any tax exemption, deduction, or credit for that particular transaction. Upon the request of the city ~~clerk~~ **administrator or city treasurer**, a seller shall make available for examination in the city hall the books, records, and other documentation of the seller unless said official authorizes examination to be conducted at a different location.

Section 4.15.100 - Delinquency—Failure to submit return or to remit taxes—Assessments.

- a) Whenever the city ~~clerk~~ **administrator or city treasurer** reasonably believes a return contains inaccurate reporting or whenever any seller has become delinquent in the submission of the required monthly return or in remitting sales taxes, there shall be mailed to the delinquent seller's last known address a written demand by certified mail, return receipt, requesting the submission of the corrected or required sales tax return and remittance within ten (10) days. In the event of non-compliance with such demand, the city ~~clerk~~ **administrator or city treasurer** makes a sales tax assessment against the taxable revenue received by the seller during the monthly period in question. A copy of the assessment shall be sent to the seller at ~~his~~ **its** last known address by certified mail, return receipt, which time the seller shall make available for examination the books, papers, records, and other requested documents at the city hall unless the city ~~clerk~~ **administrator or city treasurer** authorizes the examination be conducted at a different location. The seller shall have a right to a hearing before the city ~~clerk~~ **administrator or city treasurer** with documents pertaining to the revenue of the period involved in the assessment. The seller may exercise his right to a hearing by delivering to the city clerk within fifteen (15) days of the date the notice was mailed, a written request for a hearing. The city clerk shall establish a date and time for a hearing to be held within ten (10) days of receipt of the request, unless a later time is mutually agreeable. The person conducting the hearing shall issue an amended assessment if it is determined an amendment should be made. The amended assessment, or the original assessment, if no amendment is made within five (5) days of the hearing, shall be the final assessment for the purpose of determining the seller's liability to the city. If no timely request for a hearing is made, the original assessment shall be the final assessment thirty (30) days after the

mailing of the notice of the original assessment unless the seller has submitted an accurate return within the thirty (30) days.

- b) The city may file a civil action for collection of any taxes, penalty, or interest due before or after making a demand or assessment under subsection (a) of this section.

Section 4.15.110 - Protest of tax.

- a) A buyer who protests the payment of the tax levied under this ordinance shall pay the tax and shall provide the seller and the city ~~clerk~~ **administrator or city treasurer** with a written statement of protest within five (5) working days of the sale that identifies the sale, rental, or service that is the subject of the tax protested, the amount of tax paid, the buyer's and seller's name, mailing address, telephone number, and the basis for the protest.
- b) If the seller protests ~~his~~ **its** liability on an assessment under [Section 4.15.100](#), which has become final, he/she shall pay the tax under written protest setting forth the basis for the protest. No action for a refund may be maintained nor may a defense to non-payment be maintained in a civil action unless the amount in dispute has been paid by the seller under written protest filed at or before the time of payment.

Section 4.15.120 - Appeals.

- a) Informal appeal:
 - 1) For controversies involving sales taxes, penalties, and interest not exceeding five hundred dollars (\$500.00), or involving procedures implemented by the city ~~clerk~~ **administrator or city treasurer**, an appeal by a financially aggrieved buyer or seller shall be directed to the mayor. The mayor shall advise the appellant of a date certain for a hearing and shall informally review the appeal claim, make written findings, and state reasons for the decision. The decisions shall be maintained and indexed by the city clerk for review by the public. ~~The appellant may appeal the decision of the mayor to the board of appeals within fifteen (15) days after receipt of the written decision of the mayor, and failure of the appellant to so appeal shall be deemed to be a waiver of any right to appeal such decision.~~
- b) Board of appeals:
 - 1) In order to provide an appeal mechanism for controversies involving sales taxes, penalties, and interest exceeding five hundred dollars (\$500.00), and in order to hear appeals from decisions of the mayor as provided under subsection (b)(1) of this section, there is established a board of appeals which shall consist of the city council.
 - 2) The city council shall adopt policy and procedure for the board of appeals provided for in subsection (b)(1) of this section. Such rules may not be inconsistent with this ordinance.

Section 4.15.130 - Forgiveness of uncollected taxes, penalties, and interest.

The city council, or the city clerk ~~administrator or city treasurer~~ when so authorized by the city council, may forgive the payment of uncollected sales taxes, interest, and penalty thereon and penalties for failure to file.

Section 4.15.140 – ~~Criminal~~ **Civil** liability.

All sellers violating any of the provisions of this ordinance or failing or refusing to comply with a lawful request or demand of a city official authorized by or made under this ordinance ~~is guilty of a class A misdemeanor~~ **will be subject to the penalty stated in the City of Gustavus ordinances.**

Section 4.15.150 - Registration.

All sellers shall register with the city clerk **administrator or city treasurer** before making retail sales, rendering services or making rentals within the city.

Section 4.15.160 – ~~Deposit by non-residents.~~ **Reserved.**

~~(a) A seller that is about to make sales, rentals or perform services shall first register with the city clerk, upon evidence of an Alaska Business License held by said seller. Seller shall make the deposit required by this section unless the seller has been a resident of the city for six (6) months prior to registering or the seller's corporation or association is composed of such residents or has been regularly engaged in business within the city for nine (9) of the twelve (12) months preceding registration.~~

~~(b) The deposit required under subsection (a) will be two hundred fifty dollars (\$250.00).~~

~~(c) The deposit must be refunded upon written request and a determination by the city clerk that:~~

~~(1) The seller has filed sales tax returns and made full remittance of sales taxes owing for the first calendar year of business in the city;~~

~~(2) That the seller has filed a statement that he/she has ceased engaging in transactions within the city and has remitted all sales taxes due.~~

~~(3) The deposit must be refunded within thirty (30) days of the receipt of the request unless the city clerk has initiated an audit of the seller or has otherwise questioned a return made during the period under consideration.~~

~~(d) The city clerk may order the withdrawal from the deposit of the seller the amount determined to make up for any deficiency or late payment of taxes. No seller may engage in transactions within the city fifteen (15) days from the date of written notice sent to the seller's last known address by certified mail, return request, notifying said seller that the city clerk has withdrawn all or a portion of the seller's deposit for application to a delinquent or insufficient payment of sales taxes. Upon deposit with the city of funds restoring the deposit to its original amount or such higher amount as the city clerk determines is appropriate in light of the actual sales experience of the seller, the seller may again engage in transactions. A seller may not deduct the deposit from his/her last or any other sales tax return.~~

Section 4.15.170 – Reserved.

Section 4.15.180 - Sale of business—Final tax return—Liability of purchaser.

- a) If any seller sells, assigns, transfers, conveys, leases, forfeits, or abandons the business to another person, the seller shall make a final sales tax return within fifteen (15) days after the date of selling, assigning, transferring, conveying, leasing, forfeiting, or abandoning the business showing that all tax obligations imposed by this ordinance have been paid. The purchaser, successor, transferee, lessee, assignee, creditor, or secured party shall withhold a sufficient portion of the purchase money to pay the amount of such sales taxes, penalties, and interest as may be due and unpaid to the city. If the purchaser, assignee, transferee, lessee, successor, creditor, or secured party fails to withhold from the purchase money, or fails to otherwise provide for or make the payment of the taxes, interest, and penalty owed by the business as provided in this ordinance, the purchaser, assignee, transferee, lessee, successor, creditor, or secured party shall be personally liable for the payment of the taxes, penalties, and interest accruing and unpaid to the city on account of operation of business of any former owner, owners, operators, or assigns.
- b) Before the sale, lease, assignment, transfer, or other disposition of the business is completed, the seller shall file with the city ~~clerk~~ **administrator or city treasurer** an informational notice identifying the name and address of each operator or entity involved in the transaction, the nature of the transaction, and the effective date of the transactions.

Section 4.15.190 - Suits for collection.

Taxes due but not paid or taxes collected but not transmitted may be recovered in an action at law against the buyer or seller. Tax returns shall be prima facie proof of taxes collected but not transmitted.

Section 4.15.200 - Lien for tax, interest, and penalty.

- a) The tax, interest, and penalty imposed under this ordinance in addition to the lien filing fee under subsection (b) of this section shall constitute a lien in favor of the city upon the assets, including all real and personal property, of every seller making taxable sales within the city. The lien arises upon delinquency and continues until liability for the amount is satisfied or the property of the delinquent seller is sold at foreclosure sales. The lien is not valid as against a prior mortgagee, pledgee, purchaser, or judgment creditor until notice of the lien is filed in the office of the recorder for the Juneau recording district in the manner provided for federal tax liens in AS 43.10.090 through 43.10.150.
- b) Fees for filing and releasing of liens shall be:
 - 1) Filing of liens, twenty-five dollars (\$25.00) plus recorder's office filing fee;
 - 2) Release of liens, twenty-five dollars (\$25.00) plus recorder's office filing fee;
 - 3) The above rates may be changed in guidelines adopted by the city council by resolution from time to time to reflect the costs of providing municipal services generally.

Section 4.15.210 - Collected taxes.

Taxes collected under this ordinance by a seller shall belong to the City of Gustavus and shall be held by the seller in trust for the City of Gustavus until paid over as provided in this ordinance.

Section 4.15.220 - Use of proceeds.

Proceeds of this tax shall be used for the general expenses of the city, which may include the expense of any municipal service.

Section 4.15.230 – Seasonal Fuel Excise Tax.

- a) **Imposition of sales tax. There is levied a consumer's seasonal excise tax on sales of fuels for the purpose of improving and maintaining City roads, harbors, providing emergency services and other services performed within the city. The rate of levy of the sales tax levied under is ten cents per gallon sold during the months April, May, June, July, August, and September. All moneys accumulated under the terms of this section shall be deposited by the treasurer in the general fund of the City and shall be used for the in such a proportion as deemed advisable from time to time by the City Council.**

Excise taxes are imposed on all the following fuels.

- **Gasoline.**
 - **Diesel fuel, including dyed diesel fuel. Residential fuel is exempt.**
 - **Diesel-water fuel emulsion.**
 - **Fuels used in commercial transportation on waterways.**
- b) **Purpose and intent. The purpose of the tax levied under this chapter is to raise revenues. To that end, the scope of the tax levied shall be broadly interpreted and exemptions shall be allowed only when the sale clearly falls within an exemption defined in this ordinance.**
- c) **Collection of excise tax. Excise taxes are collected through point of sale such as gas pumps or by bulk transfer. The seasonal excise tax is imposed on the purchaser and must be collected by the seller and paid to the city by the seller as provided in this Chapter. The seller holds all taxes collected in trust for the city. The tax must be applied to the sales price.**



City of Gustavus
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City Council Reports

**Quarterly Mayors Report
City of Gustavus
March 9, 2020**

Calvin Casipit

December 2019

Dec 5 - Participated in the previously postponed Forest Service public meeting and subsistence hearing on the proposed Alaska Roadless Rule. Many community members expressed concern with impacts on subsistence resources.

Dec 13 – Participated in an Alaska Municipal League teleconference on forming and organizing an AMHS caucus to advocated for adequate funding and long term planning for the Alaska Marine Highway

January 2020

Jan 6 – Met with Jesse Keihl while he was in town. Discussed AMHS situation, likely funding for community assistance and capital improvements and PFAS.

Jan 20 -24 – As a part of and effort of AML coastal caucus I participated with leaders from other coastal communities in meeting with the Governors Chief of Staff, various legislators, and representatives of the Department of Transportation. The highlight was the opportunity for invited testimony to the House Transportation Committee. Testimony focused on the essential transportation services that AMHS provides to coastal communities and the economic impact it has even on communities that in the railbelt.

February 2020

Feb 7 – I participated in a teleconference of the AML coastal caucus to discuss next steps after the failure of the veto overrides and passage of the AMHS supplemental that was not sufficient to increase service this fiscal year.

Miscellaneous:

Participated in a number of early MFAC worksessions and business meeting before asking Joe Vanderzanden to take over ad the City Council Representative. Thanks to Joe for taking this on, I know the time commitment involved and I appreciate Joe agreeing to take on this responsibility

I continue to hold the Mayor's First Friday event every month at the Fireweed. Again thanks to Kelly for graciously hosting us every month. Attendance has been sporadic at times. At least a couple people come out to talk every month. I think weather has been a factor on some days.

Correspondence:

Letter to Alaska Airlines requesting earlier service in May. (12/09/2019)

Letter to DEC Commissioner Brune requesting clarification regarding his statements regarding PFAS at the AML conference in November 2019 (12/10/2019)

Letter to Captain John Falvey of AMHS regarding the summer ferry schedule and other related matters (01/29/2020)

Several Letters to Legislature and Governors Chief of Staff regarding AMHS (03/02/2020)



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City Council Questions and Comments



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Public Comment on Non-Agenda Items



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Executive Session



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Adjournment