

**CITY OF GUSTAVUS, ALASKA
RESOLUTION CY15-07**

**A RESOLUTION BY THE CITY OF GUSTAVUS IN SUPPORT OF PURSUING LEGAL ACTION
AGAINST TAYLOR CHARTERS FOR DELINQUENT SALES TAX**

WHEREAS, the City of Gustavus has made a concerted effort to work with local businesses in making tax payment arrangements in times of financial difficulty, and

WHEREAS, the City of Gustavus has attempted to collect delinquent taxes from Taylor Charters since November 2013, and

WHEREAS, the amount of taxes, penalties and interest owed to the City of Gustavus exceed \$43,000, and

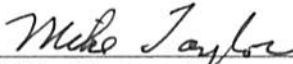
WHEREAS, the owner of Taylor Charters has signed two payment agreements with the City and defaulted on both agreements, and

WHEREAS, the City of Gustavus has the legal responsibility to collect sales tax according to AS. Sec. 29.35.170 (a) *Assessment and collection of taxes* which states: "A borough shall assess and collect property, sales, and use taxes that are levied in its boundaries, subject to AS 29.45", and


WHEREAS, the City of Gustavus is a city outside a borough, and according to AS Sec. 29.45.700 (c) *Power of levy* "A city outside a borough may levy and collect sales and use taxes in the manner provided for boroughs", and now, therefore, be it

RESOLVED, that the Gustavus City Council directs the City Attorney, Paul Grant, to take step-wise appropriate legal action to collect the tax.


PASSED and **APPROVED** by the Gustavus City Council this 9th day of February, 2015.



Mike Taylor, Mayor



Attest: Noël Farevaag, City Treasurer



Attest: Lori Ewing, City Clerk

Address for mailing City Clerk

Mike Taylor Mayor

Address for mailing City Treasurer

WHEREAS the City of Korolia, Wyoming, is a city of the State of Wyoming, and

and whereas the City of Korolia is authorized to collect the tax

imposed by the State of Wyoming, and whereas the City of Korolia is authorized to make

in the manner provided for following and now proposed to

Section 100 (c) of the City of Korolia, Wyoming, and whereas the City of Korolia is a city of the State of Wyoming, and whereas the City of Korolia is authorized to collect the tax

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RESOLUTION NO. 100-03

OF THE CITY OF KOROLIA, WYOMING