

An Ordinance of the Haines Borough amending Haines Borough Code Title 3 Subsection 3.80.090 to modify the threshold for eligibility for quarterly sales tax filing.

BE IT ENACTED BY THE HAINES BOROUGH ASSEMBLY:

Section 1. Classification. This ordinance is of a general and permanent nature and the adopted amendment shall become a part of the Haines Borough Code.

Section 2. Severability. If any provision of this ordinance or any application thereof to any person or circumstance is held to be invalid, the remainder of this ordinance and the application to other persons or circumstances shall not be affected thereby.

Section 3. Effective Date. July 1, 2015.

Section 4. Amendment of Section 3.80.090(D): Subsection 3.80.090(D) of the Haines Borough Code is hereby amended, as follows:

NOTE: **Bolded/UNDERLINED** ITEMS ARE TO BE ADDED
STRIKETHROUGH ITEMS ARE DELETED

3.80.090 Monthly returns – Penalties and interest for delinquency.

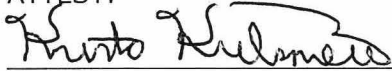

D. Businesses with taxable gross monthly receipts of ~~\$1,000~~ **\$3,000** or less may file and pay sales tax quarterly, provided notice is given the borough that this option is being exercised prior to an account's delinquency under subsection (B) of this section.

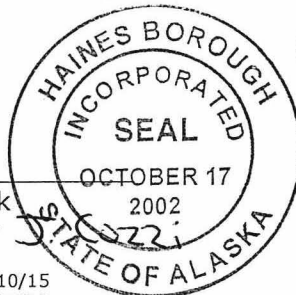
1. A quarter is three months, the first quarter is January, February and March; the second quarter is April, May and June; the third quarter is July, August and September; the fourth quarter is October, November and December.
2. When filing quarterly, taxes shall be paid and returns filed on or before the twentieth day of the month following the third month of the quarter for which the return is made.
3. When filing quarterly, interest shall be charged on the whole of the unpaid tax for the delinquent quarter from the date delinquent until paid.
4. If taxable gross receipts for any one month of a quarter are more than ~~\$1,000~~ **\$3,000**, the allowance for quarterly filing is voided and the monthly filing and payments must be instituted.

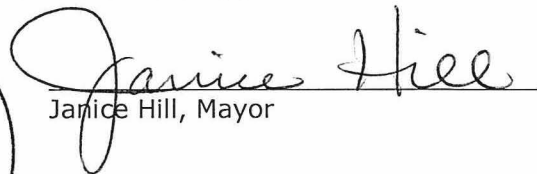
5. Businesses with taxable gross monthly receipts of \$3,000 or less that have failed to file sales tax returns and remit sales tax receipts to the Borough in a timely manner must file on a monthly basis rather than a quarterly basis.

ADOPTED BY A DULY CONSTITUTED QUORUM OF THE HAINES BOROUGH ASSEMBLY THIS 14th DAY OF APRIL, 2015.

ATTEST:


Julie Cozzi, MMC, Borough Clerk
Deputy Clerk for 




Janice Hill, Mayor

Date Introduced: 03/10/15
Date of First Public Hearing: 03/24/15
Date of Second Public Hearing: 04/14/15 – Adopted