

**An ordinance of the Haines Borough Adopting the Alaska Remote Sellers Sales Tax Code.**

BE IT ENACTED BY THE HAINES BOROUGH ASSEMBLY:

Section 1. Classification. Section 4 of 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. This ordinance is effective upon adoption.

Section 4. Addition of Section 3.81. Haines Borough Code 3.81 is hereby enacted, as follows:

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

**Chapter 3.81**  
**ALASKA REMOTE SELLERS SALES TAX**

Sections:

- 3.81.010 Authorization of membership and agreement.**
- 3.81.020 Adoption of Remote Sellers Sales Tax Code**
- 3.81.030 Delegation of Remote Seller Sales Tax Registration, exemption certification, collection, remittance, and audit authority to the Commission.**
- 3.81.040 Terms of membership status.**
- 3.81.050 Further acts.**

**3.81.010 Authorization of membership and agreement.**

The terms of the Alaska Intergovernmental Remote Seller Sales Tax Agreement ("Agreement") in effect on the effective date of the resolution adopting this Agreement, adopted by reference, was previously adopted by the Haines Borough. The Haines Borough was authorized (1) to become a member of the Alaska Remote Seller Sales Tax Commission ("Commission"), and (2) to enter into the agreement and such other documents as are necessary to effectuate that membership and agreement. The mayor or the mayor's designee is authorized to execute those documents necessary to establish the borough as a member of the Commission and for the borough to enter into the agreement with no further approval or authorization required by the assembly. The borough accepts the Agreement and is bound by the terms and conditions of the Agreement, and the Articles of Incorporation and bylaws of the Commission.

**3.81.020 Adoption of Remote Sellers Sales Tax Code**

All provisions of the Alaska Remote Seller Sales Tax Code ("Code"), in effect on the effective date of the ordinance adopting the Code, are hereby adopted by reference in its entirety as it pertains to collection of sales tax from remote sellers and marketplace facilitators. The definitions included in the Code are intended to be specific to this chapter. Any word or term not defined shall be used with the meaning provided elsewhere in the Haines Borough Code, and if not defined elsewhere in Haines Borough code, then it shall be defined with the meaning of common or standard usage as determined by a current edition of Webster's Unabridged Dictionary.

**3.12.030 Delegation of Remote Seller Sales Tax registration, exemption certification, collection, remittance, and audit authority to Commission.**

The Haines Borough hereby delegates the remote seller sales tax registration, exemption certification, collection, remittance and audit authority to the Alaska Remote Seller Sales Tax Commission.

**3.12.40 Terms of Membership Status and Withdrawal from Commission.**

- a. To retain full membership status, changes made to the Agreement or Code must be ratified by the Haines Borough within one hundred twenty (120) days of the date the Commission adopts the change.
- b. The Haines Borough may withdraw from this Agreement through ordinance or resolution rescinding signatory action and giving notice to the Commission of the effective date of the ordinance, with a minimum of 30 days' notice. Withdrawal will not affect any liability already incurred by or chargeable to a Member prior to the effective date of such withdrawal. The obligations of the Commission to remit and report remain until no longer necessary.

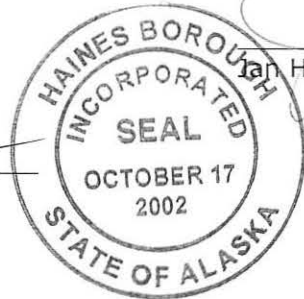
**3.12.050 Further acts.**


The manager or the manager's designee is authorized to take any and all action necessary to enter into the Agreement, to carry on the membership of the Haines Borough in the Commission, and to perform any obligations of the Haines Borough under that membership and the Agreement.

ADOPTED BY A DULY CONSTITUTED QUORUM OF THE HAINES BOROUGH ASSEMBLY THIS 10<sup>th</sup> DAY OF MARCH, 2020.

ATTEST:

  
Alekka Fullerton, CMC, Borough Clerk



  
Jan Hill, Mayor

Date Introduced: 01/28/20  
Date of First Public Hearing: 02/11/20  
Date of Second Public Hearing: 03/10/20