

CITY OF DILLINGHAM, ALASKA

ORDINANCE NO. 2018-05

AN ORDINANCE OF THE DILLINGHAM CITY COUNCIL AMENDING SECTION 4.16.020 BUSINESS LICENSE, TO ADD AN EXEMPTION FOR CASUAL AND ISOLATED SALES

BE IT ENACTED BY THE DILLINGHAM CITY COUNCIL:

Section 1. Classification. This is a code ordinance.

Section 2. Amendment to Section 4.16.020. Section 4.16.020 of the Dillingham Municipal Code is hereby amended as follows with new text displayed in **bold** and underlined font and deleted text displayed in strike out font.

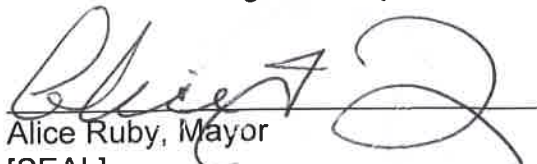
4.16.020 Definitions.

"Business" means:

- A. A person (as defined in Section 4.20.020), partnership, corporation or company of any sort providing goods or services within the city for a profit, **unless the goods or services consist entirely of casual or isolated sales (as defined in Section 4.20.050);**
- B. A person (as defined in Section 4.20.020), partnership, corporation or company of any sort providing the service of operating a taxicab or vehicle-for-hire and required to have a business license and remit sales tax regardless of amount of sales.

Section 6. Effective Date. This ordinance is effective upon adoption.

PASSED and ADOPTED by a duly constituted quorum of the Dillingham City Council on October 4, 2018.


Alice Ruby, Mayor
[SEAL]

ATTEST:


City Clerk

City of Dillingham Information Memorandum

Agenda of: October 4, 2018

Attachment to:

Ordinance No. 2018-05 / Resolution No. _____

Subject:

Ordinance 2018-05. An Ordinance of the Dillingham City Council Amending Section 4.16.020 Business License, to Add an Exemption for Casual and Isolated Sales

City Manager: Recommend Approval

Signature: 

Fiscal Note: Yes No

Funds Available: Yes No

Other Attachments:

Summary Statement:

In 2017 the The Code Review Committee undertook a major revision to the sales tax exemptions. During this process they also reviewed the \$10,000 threshold requirement to obtain a business license. The exemption was removed but the committee did not revisit the need for the exemption. This business license exemption mirrors the sales tax exemption utilizing the same verbiage of casual and isolated sales.

An advertisement for a Public Hearing on Ordinance No. 2018-06 was scheduled to be placed in the September 27, 2018, edition of the Bristol Bay Times as required to be advertised in a local newspaper five days in advance of the public hearing, which is scheduled for October 4, 2018.

Attachment to: 2018-05 / Resolution No. _____
Ordinance No. _____

Summary Statement continued:

Route to	Department Head	Date
X	Finance Director	
X	City Clerk	