

- After last meeting there are two area left to work on, exemption for garden, and definition of home business;
- Those running farmers market would like to see what they sell not split into two categories; one taxable and the other not taxable;
- State of Alaska definition of business was looked at;
- Farmers market is privately coordinated not city sponsored;
- Casual producers are not required to get a business license or levy sales tax, to accommodate that existing code has 'gray' area being taken advantage of by some that should have a business license;
- The 10,000 threshold and home business could be removed and address farmers market exemption elsewhere;
- Request from public to define casual sale, current code verbiage is confusing, sales tax is a pass thru item not something that the vendor pays, and pays for city services;
- Paperwork is a difficult part for a small business, and the city has seen a proliferation of small home business;
- \$10,000 dollar exemption is based on annual estimation of sales, if exceeded then the next year a business license and sales tax collection would be required;
- Developing a way to track and determine status of business is important, all business could register even if they don't need to apply for a business license;
- Consider reporting sales tax annually for businesses with small sales, make it simple;
- City budget is tight and all revenue is important;
- Home business definition still needs to be finalized;
- Code was cleaned up and made more efficient, need to complete, and test;

MOTION: Mayor Ruby moved and Lori Goodell seconded the motion that Council revise the sales tax code as recommended by the Code Committee and staff to update verbiage under the business license portion.

VOTE: The motion passed unanimously by voice vote.

c. Review Six Year Period for Allowance of Adjustments

Discussion:

- Verify timeframe for records retention,
- Legal action for collections only allows for six year timeframe,
- Policy for write-offs should be reviewed, this can be taken up in the collections committee.

d. Foreclosure Process

1) Amend the Timeline for Providing Notice to the Council

Discussion:

- The current code rushes the process with the December timeline for a list to council,

- Staff recommending that the timeline be pushed back to allow for the collections process to be followed.
- Look at current code, change notice to go to council in March.

2) Amend the Requirement to Break Out Penalties and Interest in the Total

Discussion:

- The current process is that penalty and interest are listed separate.
- The law allows for reporting to be by the percent as the totals are changing on an ongoing basis.
- More efficient to send notice regarding total amount owed.
- Why are we splitting it out? Verify in code.

e. Impose Excise Tax on Cultivation of Marijuana

- Standing item on agenda.

6. NEW BUSINESS

7. PUBLIC COMMENT/COMMITTEE COMMENTS

- Does the City have a process in place to address sellers that are not collecting sales tax?
- The City is discussing the need to start performing sales tax audits.
- Alcoholic Beverages hours of sale 8.20.020, enforcement issue has come to light with possible need to clarify the code.
- Monthly code meetings have been the need for the last few years. The list of items has been taken care of. The code committee could consider meeting quarterly or on an as needed basis.

8. ADJOURNMENT

The meeting adjourned at 6:55 p.m.



Chris Maines, Chair

ATTEST:



Lori Goodell, City Clerk

Approval Date: 12/14/2017

1. CALL TO ORDER

The Finance and Budget Committee met on Monday, November 20, 2017, in the City Council Chambers, Dillingham, AK. Mayor Ruby chaired the meeting and called the meeting to order at 5:37 p.m.

2. ROLL CALL

Committee Members present:

Mayor Alice Ruby	Andy Anderson	Tod Larson
Navin Bissram	Paul Liedberg	

3. APPROVAL OF MINUTES

- a. Minutes of October 23, 2017

MOTION: Andy Anderson moved and Paul Liedberg seconded the motion to approve the minutes of October 23, 2017.

VOTE: The motion passed unanimously.

4. APPROVAL OF AGENDA

Delete agenda item 7. a. Review Quarterly Financial Report 9/30/17, move to the next Finance & Budget Committee meeting.

MOTION: Andy Anderson moved and Tod Larson seconded the motion to approve the revised agenda.

VOTE: The motion passed unanimously.

5. STAFF REPORTS

There was no staff report

6. UNFINISHED BUSINESS

- a. Excise Tax on Tobacco Products

- Changes recommended from the October 23rd meeting have been made to the Ordinance.
- Next step would be to hold a meeting with the local vendors to discuss the excise tax.
- A letter will be sent to affected vendors regarding a meeting the week after Thanksgiving.
- Expected timeframe is to introduce to council in December with a short workshop, and adopt in February.

MOTION: Andy Anderson moved and Paul Liedberg seconded the motion to recommend to introduce the tobacco excise tax ordinance to council in December.

VOTE: The motion passed unanimously.

7. NEW BUSINESS

- a. Review Quarterly Financial Report 9/30/17

This item has been moved to the next regular Finance & Budget Committee meeting

- b. 2018 Health / Dental Insurance Options

- Current HRA plan reviewed, premium amounts verified.
- Current plan, and several renewal options looked over.
- Renewal rate is approximately 15% increase over 2017.
- Five plans with different deductible rates presented.
- HRA budget is ≈ \$500.00 per employee; average annual reimbursement utilization is minimal.
- Goal is to find a balance where there is no major impact to employees, and premium / HRA costs don't rise too high. Shared burden of increase between city and employees.
- Discussed a tiered increase to the HRA; communication to staff will be important.
- Need to have decision to insurance broker by first week of December.
- Option one for Medical/vision and pharmacy has been agreed to be the best plan, keep the same dental coverage. This is an increased deductible.
- Action memorandum will be submitted to council in the December meeting, to authorize the HRA changes, and the increase in deductible.

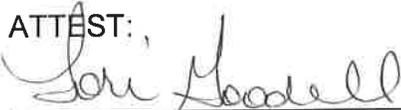
8. PUBLIC/COMMITTEE COMMENT(S)

No comments made

9. ADJOURNMENT

The meeting adjourned at 6:59 p.m.


 Paul Liedberg, Chair

ATTEST:

 Lori Goodell, City Clerk

Approved: 12/18/17

ORDINANCE NO. 2017-09

AN ORDINANCE OF THE DILLINGHAM CITY COUNCIL AMENDING CHAPTER 2.12.050 TO MODIFY POSTING TIME OF ENACTED ORDINANCES

WHEREAS, the City has become aware of the need to clarify the posting period following ordinance enactment;

NOW THEREFORE BE IT ENACTED BY THE DILLINGHAM CITY COUNCIL:

Section 1. Classification. This is a code ordinance.

Section 2. Amendment of Section 2.12.050. Section 2.12.050 of the Dillingham Municipal Code is hereby amended as follows with new language underlined and **emboldened**.

2.12.050 Presentation and hearing of ordinances.

A proposed ordinance may be presented for consideration only by a member or committee of the council, the mayor or the city manager at any regular or special meeting of the council. Ordinances may be introduced by reading the title only and shall be read in full only when requested by a majority of the council or unless otherwise provided by law. Upon presentation, a proposed ordinance shall be rejected, deferred, reworded, or accepted as introduced by a majority vote of the council. After acceptance the council shall publish the proposed ordinance and a notice setting out the time and place for a public hearing on the proposed ordinance. The public hearing of a proposed ordinance shall follow publication by at least five days; it may be held at a regular or special council meeting. At the public hearing, copies of the proposed ordinance must be made available to the public or must be read in full. All interested persons shall have an opportunity to be heard.

After the hearing, the council shall consider the proposed ordinance and may adopt it without amendment. The council shall print and make available copies of adopted ordinances.

As used in this section, the term “publish” means that the proposed ordinance and notice of hearing shall be posted in three public places, to be determined by the city clerk, for at least five days, as well as published in full or by summary once in a paper of general circulation distributed in the city. Within three **business** days following enactment, the ordinance shall be posted in full in three public places within the city

Section 3. Effective Date. This ordinance is effective upon passage.

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

Alice Ruby, Mayor
[SEAL]

ATTEST:

Lori Goodell, City Clerk

CITY OF DILLINGHAM, ALASKA

ORDINANCE NO. 2017-10 (SUB 1)

AN ORDINANCE OF THE DILLINGHAM CITY COUNCIL AMENDING DILLINGHAM MUNICIPAL CODE TITLE 4 – REVENUE AND FINANCE BY THE ADDITION OF A NEW CHAPTER 4.24 IMPOSING AN EXCISE TAX ON CIGARETTES AND TOBACCO PRODUCTS

WHEREAS, Alaska has some of the nation’s highest rates of smoking and tobacco use; and

WHEREAS, an excise tax on tobacco products benefits public health through decreased tobacco use; and

WHEREAS, an excise tax on tobacco products will generate additional revenues for the city;

NOW, THEREFORE, BE IT ENACTED BY THE DILLINGHAM CITY COUNCIL:

Section 1. Classification. This is a code ordinance.

Section 2. Amendment to Title 4. That Dillingham Municipal Code Title 4 – Revenue and Finance is hereby amended by the addition of a new Chapter 4.24 – Excise Tax on Cigarettes and Tobacco Products to read as follows:

Chapter 4.24

EXCISE TAX ON CIGARETTES AND TOBACCO PRODUCTS

Sections:

- 4.24.010** Definitions.
- 4.24.020** Tax on cigarettes.
- 4.24.030** Tax on other tobacco products.
- 4.24.040** Intent and purpose of chapter and taxpayer.
- 4.24.050** Exemptions.
- 4.24.060** Registration required to acquire cigarettes and other tobacco products exempt of tax for resale outside the city; eligibility of applicant.
- 4.24.063** Expiration and renewal of registration.
- 4.24.065** Suspension or revocation of registration.
- 4.24.070** License required for dealers in cigarettes or tobacco products; issuance.
- 4.24.080** License fee.
- 4.24.090** Expiration and renewal of licenses.
- 4.24.100** Transfer of license.
- 4.24.110** Refund of tax or license fee.
- 4.24.120** Display of license; surrender of license; suspension or revocation of license.

- 4.24.125 Tax returns.
- 4.24.130 Involuntary returns.
- 4.24.135 Amended tax returns.
- 4.24.140 Application of payments.
- 4.24.145 Prohibited acts and penalties.
- 4.24.150 Civil fraud.
- 4.24.155 Tax lien.
- 4.24.160 Interest on unpaid tax.
- 4.24.165 Taxpayer, licensee, or other person remedies.
- 4.24.170 Reports by distributors.
- 4.24.175 Inspection and maintenance of documents and records.
- 4.24.180 Administrative regulations.
- 4.24.185 Confidentiality of records.

4.24.010 - Definitions.

The following words, terms and phrases, when used in this chapter, shall have the meaning ascribed to them in this section, except where the context clearly indicates a different meaning:

“Brought into or acquired” includes all manners, ways, and modes of bringing into or obtaining cigarettes or tobacco products in the city.

“Buyer” means a person who brings into or acquires in the city cigarettes or other tobacco products for his own consumption from any source other than a manufacturer, distributor, ~~direct buying retailer~~ or retailer.

“Cigarette” means a roll for smoking of any size or shape, made wholly or partly of tobacco, whether the tobacco is flavored, adulterated, or mixed with another ingredient, if the wrapper or cover of the roll is made of paper or a material other than tobacco.

~~“Direct buying retailer” means a person who is engaged in the sale of the cigarettes or other tobacco products at retail in the city, and who brings or causes them to be brought into the city.~~

“Distributor” means: **(1)** a person who brings cigarettes or other tobacco products or causes them to be brought into the city, and who sells or distributes them to others for resale **or (2) a person who supplies cigarettes to retailers for sale.**

“Inventory count” means the effective date and details of a count by description, including the trade name and brand, purchase price and total quantity on-hand of all cigarettes and other tobacco products. Detail must be subtotaled and distinguished between cigarettes and other tobacco products which are taxable and cigarettes and other tobacco products which were acquired exempt of the city excise tax under this chapter.

“Manufacturer” means a person who makes, fashions, or produces cigarettes, or other tobacco products for sale to distributors, ~~direct buying retailers~~, or other persons within the city.

“Other tobacco products” means:

- (a). A cigar;
- (b). A cheroot;
- (c). A stogie;
- (d). A perique;
- (e). Snuff and snuff flour;
- (f). Smoking tobacco, including granulated, plug-cut, crimp-cut, ready-rubbed, and any form of tobacco suitable for smoking in a pipe or cigarette;
- (g). Chewing tobacco, including cavendish, twist, plug, scrap, and tobacco suitable for chewing;
- (h). An article or product made wholly or in part of tobacco or a tobacco substitute or otherwise containing nicotine that is expected or intended for human consumption, but not including a tobacco substitute prescribed by a licensed physician or a product that has been approved by the United States Food and Drug Administration for sale as a tobacco use cessation or harm reduction product or for other medical purposes and which is being marketed and sold solely for that approved purpose;
- (i). Any noncombustible device that provides a vapor of liquid nicotine to the user or relies on vaporization of any liquid or solid nicotine, including devices manufactured as e-cigarettes, e-cigars, e-pipes or under any other product name.

“Person” includes an individual, company, partnership, joint venture, joint agreement, association (mutual or otherwise), corporation, estate, trust, business trust, receiver or trustee, syndicate, or political subdivision of this state, or combination acting as a unit including individuals who are employees or officers of any of the such entities who are under a duty to perform an act concerning which a violation of this chapter could occur. It is the intent of this chapter that such persons be personally liable for unremitted taxes.

“Place of business” means a place where cigarettes or other tobacco products are sold, or where they are brought or kept for the purpose of sale or consumption, including a vessel, vehicle, airplane, or train.

“Purchase” means the acquisition of ownership or possession of cigarettes or other tobacco products from any source.

“Retail” means a sale to a customer or to any person for any purpose other than for resale.

“Retailer” means a person **who brings cigarettes or other tobacco products or causes them to be brought into the city and** who is engaged in the business of selling cigarettes or other tobacco products at retail.

“Sale” includes a sale, barter, exchange, and every other manner of transferring the ownership of personal property.

“Tax” means the cigarette and other tobacco products excise tax assessed pursuant to this chapter.

“Tax return” means the monthly report to be submitted to the department as required by this chapter.

“Vending machine operator” means a person who brings or causes cigarettes or tobacco products to be brought into the city and who owns or operates a vending machine that dispenses cigarettes, whether the vending machine is installed on the person’s own premises or installed elsewhere.

“Wholesale price” means the price paid to direct supplier of tobacco products. ~~established price for which a manufacturer sells a tobacco product to a distributor or other person, after deduction of a discount or other reduction received by the distributor for quantity or cash.~~

4.24.020 Tax on cigarettes.

A. The municipality hereby levies an excise tax of **100** mills on each cigarette brought into the city after **March 31, 2018** ~~December 31, 2017~~. Cigarettes upon which the tax is imposed are not again subject to the tax when acquired by another person.

4.24.030 Tax on other tobacco products.

A. An excise tax of **45** percent of the wholesale price is levied on tobacco products, other than cigarettes, brought into the city. The tax is levied effective **April 1, 2018**. Tobacco products upon which this tax is imposed are not again subject to this tax when acquired by another person.

4.24.040 Intent and purpose of chapter and taxpayer.

A. It is the intent and purpose of this chapter to **collect the tax from the person who:**

- 1. first acquires the cigarettes or other tobacco products within the city;**
- 2. brings or causes cigarettes or other tobacco products to be brought into the city;**
- 3. makes, manufactures, or fabricates cigarettes or other tobacco products in the city; or**
- 3. ships or transports cigarettes or other tobacco products into the city.**

B. Notwithstanding anything to the contrary contained in this chapter, the taxpayer shall be those persons described in this section and no others.

4.24.050 Exemptions.

A. **Supremacy Clause**

The tax imposed under this chapter does not apply to cigarettes and other tobacco products if the United States Constitution or other federal laws prohibit the levying of this tax on such products by the city.

B. **Resale Outside the City**

Provided all persons otherwise subject to this chapter comply with its requirements, cigarettes and other tobacco products:

1. brought into or acquired in the city;

2. transported outside of the city; and

3. which are for resale outside the city by a merchant with an Alaska State business license carrying an Alaska State tobacco endorsement thereon.

4.24.060 Registration required to acquire cigarettes and other tobacco products exempt of tax for resale outside the city; eligibility of applicant.

A. **Except as otherwise provided herein**, no person may acquire cigarettes or other tobacco products in the city exempt of the tax unless that person has registered with the department in accordance with this chapter. No licensee shall claim any deduction under this chapter unless cigarettes or other tobacco products for which any deduction is claimed have been sold or transferred to a person registered with the department in accordance with this chapter prior to such sale or transfer.

1. Any person whose principal place of business is located outside the City and who acquires cigarettes or other tobacco products in the City for resale outside the City at his or her principal place of business may apply for registration with the department to acquire cigarettes or other tobacco products in the City exempt of the tax provided such person has a valid State of Alaska business license with a tobacco endorsement and relevant line of business code or equivalent thereon.

2. A business having more than one location outside the City shall apply with the department to register each separate location that will or does receive tax-exempt cigarettes and other tobacco products directly from a distributor in the City.

B. Application for registration to acquire cigarettes or other tobacco products in the City exempt of the tax shall be on a form provided by the department, and shall include the following information and such other information as the department may require:

1. The applicant's name and mailing address;
 2. A copy of the applicant's current State of Alaska business license, including a tobacco endorsement and the line of business (LOB) code or equivalent;
 3. The business name and location(s) where cigarettes and other tobacco products will be sold;
 4. The applicant's signature, firmly binding the applicant, to an agreement that, in the event the department revokes the applicant's registration in accordance with Section 4.24.065, the applicant will become ineligible to register under this section for a period of two years, beginning with the date of revocation;
 5. The applicant's signature confirming that the applicant fully understands the relevant compliance requirements of this chapter;
 6. Each signature shall be by a person or agent having such authority to sign and bind the applicant and shall be under penalty of prosecution for unsworn falsification.
- C. All persons registered under this section shall maintain compliance with all relevant State of Alaska laws and administrative requirements related to the registered business, including but not necessarily limited to: business license, tobacco endorsement, and any related required periodic reporting.
- D. All persons applying for registration under this section shall be current with all financial obligations due to the City.
- E. A registration under this section is valid from the date the department approves registration until December 31 that year.
- F. The department may refuse to register an applicant if there is reasonable cause to believe that
1. The applicant has structured its business organization to avoid ineligible status;
 2. The applicant has structured its business to avoid payment of amounts due under this chapter; or
 3. The applicant is responsible for any act or omission by any person which withholds, misstates or provides false or misleading information required by the department.
- G. A person whose registration is revoked becomes ineligible to register under this section for a period of two years, beginning with the date of revocation.
- H. A natural person whose acts result in revocation of registration becomes ineligible to register under this section.
- I. The department shall maintain and publish a current listing of businesses registered under this section for use by a licensee to confirm if a merchant customer is eligible to purchase cigarettes and/or other tobacco products exempt of the tax imposed by this chapter.

4.24.063 - Expiration and renewal of registration.

- A. Registration under section 4.24.060 expires on December 31. A person, upon application to the department, may, on or before December 31, renew registration for one calendar year from the expiration date.

1. If there is a change in ownership of the registered business, registration shall automatically expire.
2. If the person who signed the application ceases to have the authority to bind the registered business, then registration shall automatically expire.
3. If the name of the registered business is changed or the registered business is moved to another location, the registration shall automatically expire. Upon application to the department, registration may be renewed without fee for the new name and/or new location of the business for the balance of the 12-month term of registration.

4.24.065 - Suspension or revocation of registration.

- A. The department may suspend or revoke a person's registration under section 4.24.060 for any violation of this chapter by the officers, directors, owners, members, or employees of the applicant business.
- B. If a person who is ineligible to register under section 4.24.060 becomes an owner, partner, member, officer, director, or manager of a registered business, registration of that business shall be automatically revoked.

4.24.070 License required for dealers in cigarettes or tobacco products; issuance.

A. No person may sell, purchase, possess, or acquire cigarettes or tobacco products in the city as a manufacturer, distributor, ~~direct buying~~ retailer, vending machine operator, or buyer without a license issued under this chapter.

B. The department, upon application and payment of the fee, shall issue a license to the applicant. A copy of the applicant's active State of Alaska business license with a tobacco endorsement is required and must accompany the application. The application must include the following information:

1. the applicant's name and address;
2. the name under which the cigarette or tobacco products business will be conducted;
3. the applicant's cigarette or tobacco products business categories as a manufacturer, distributor, ~~direct buying~~ retailer, vending machine operator, or buyer;
4. in the case of vending machine operator, the number of vending machines which will be operated; and
5. other information required on the department's application form.

C. The department may refuse to issue a license if there is reasonable cause to believe that the applicant has willfully withheld information requested to determine the applicant's

eligibility to receive a license, or if there is reasonable cause to believe that information submitted in the application is false or misleading and is not made in good faith.

D. A license required by this chapter is in addition to any other license required by law.

E. A license issued under this chapter shall include:

1. the name and address of the licensee and name of licensed business;
2. the type of business to be conducted;
3. the address at which the business is conducted; and
4. the year for which the license is issued.

4.24.080 License fee.

A. For each license issued under this chapter, and for each renewal, the fee is \$50 per calendar year. This license shall be in addition to the regular business license required under Dillingham Municipal Code (DMC).

4.24.090 Expiration and renewal of licenses.

A. A license issued under this chapter expires on December 31 of each respective year.

A licensee, on application to the department accompanied by the renewal fee, may, before the expiration of the license, renew the license for one year from the expiration date of the license. If the licensee moves the business to another location within the city, the licensee shall, upon application to the department, be reissued a license for the new location for the balance of the unexpired term. A person whose license is lost, stolen, or defaced shall immediately file an application with the department for reissuance of the license for the balance of the unexpired term.

4.24.100 Transfer of license.

A. A license issued under this chapter is not assignable or transferable. However, in the case of death, bankruptcy, receivership or incompetency of the licensee, or if the business of the licensee is transferred to another person by operation of law, the department may in its discretion extend the license for a limited time to the executor, administrator, trustee, or receiver, or the transferee of the licensee.

4.24.110 Refund of tax or license fee.

A. The department shall not refund the license fee paid pursuant to this chapter upon the surrender or revocation of a license after the beginning of the license year. Upon application, the department may refund a license fee that is paid or collected in error.

B. If a remittance by a licensee exceeds the amount due, and the department, on audit of the account in question, is satisfied that this is the case, the department shall, upon written request of the licensee, refund the excess to the licensee without interest.

C. Any claim for refund filed more than one year after the due date of the tax is forever barred.

4.24.120 Display of license; surrender of license; suspension or revocation of license.

A. A license issued under this chapter must be prominently displayed at the licensee's place of business.

B. A licensee shall surrender a license within ten days after:

1. a revocation of a license;
2. a cessation of business;
3. change of ownership of; or
4. a change of a place of business.

C. The department may suspend or revoke a license issued under this chapter:

1. for violation of this chapter or a regulation of the city adopted pursuant to this chapter; or
2. if a licensee ceases to act in the capacity for which the license was issued.
3. If the licensee fails to submit their taxes due in a timely manner as required by Code.

D. No person whose license is suspended or revoked shall sell cigarettes or tobacco products or permit cigarettes or tobacco products to be sold during the period of the suspension or revocation on the premises occupied or controlled by that person. No disciplinary proceeding or action is barred or abated by the expiration, transfer, surrender, renewal, or extension of a license issued under this chapter.

4.24.125 Tax returns.

A. On or before the last day of each calendar month a licensee shall submit to the department a tax return, upon forms provided by the department, for each license, and submit payment for the taxes due.

1. The return shall be signed under penalty of perjury by the licensee or his agent and must include:
 - (a) the name and address of the licensee;
 - (b) the name and address of the person filing the return, if different from the licensee;
 - (c) the number of the license issued under this chapter;
 - (d) the name under which the cigarette or tobacco business is being conducted;

- (e) the number of cigarettes manufactured, brought into or acquired in the city during the preceding month from any source whatsoever;
- (f) the wholesale price of all tobacco products brought into or acquired in the city during the preceding month from any source whatsoever;
- (g) the names of persons from whom cigarettes and other tobacco products were brought into or acquired in the city during the preceding month from any source whatsoever;
- (h) the number of cigarettes brought into or acquired in the city from each person named in subparagraph g of this section;
- (i) deductions claimed for the number of cigarettes and the wholesale price of other tobacco products for which exemptions are claimed under this chapter;
- (j) deductions claimed for the number of cigarettes and the wholesale price of other tobacco products, specified in the return in response to subparagraphs e and f of this section, for which the tax has been paid previously by another person;
- (k) the amount of tax due on the nonexempt cigarettes manufactured, brought into or acquired in the city during the preceding month; and the amount of tax due based on the wholesale price of nonexempt other tobacco products manufactured, brought into or acquired in the city during the preceding month; and
- (l) other information and supporting documentation which may be required by the department with the return.

B. Each licensee shall report the cigarette and other tobacco product sales for which an exemption is claimed as a deduction on its monthly tax return to the department and shall provide a copy of an invoice or other document satisfactory to the department supporting each sale of exempt product.

C. A tax return must be filed even if there were no cigarettes or tobacco products manufactured, brought into or acquired in the city during the preceding month.

D. The taxes imposed under this chapter and the return required by this section must be received by the department or postmarked on or before the last day of each calendar month following the month covered by the return.

4.24.130 Involuntary returns.

A. If a licensee fails to file a return as required by this chapter, or when the department finds that a return is not supported by the records to be maintained pursuant to this chapter, the department may prepare and file a return on behalf of the licensee. Involuntary returns filed under this section may be premised upon any information that is available to the department, including, among other things, comparative data for similar businesses. A licensee for whom an involuntary return is filed under this section shall be subject to liability for the tax stated in the return, as well as subject to the penalties and interest provided for in this chapter. A return prepared by the department is, prima facie, good and sufficient for all legal purposes. However, nothing prevents the licensee from presenting evidence on an appeal to rebut the presumed sufficiency of a return prepared by the department, nor does

the presumption of sufficiency alter the parties' respective burdens of proof once the licensee has presented evidence to rebut that presumption.

4.24.135 Amended tax returns.

A. Any tax return filed hereunder may be amended by the licensee within one year after the due date of the tax return being amended. No amendment by the licensee shall be allowed after this one-year period.

B. Any tax return prepared and filed by the department on behalf of the licensee may be amended by the licensee within one year of the date filed by the department. No amendment by the licensee shall be allowed after this one-year period.

4.24.140 Application of payments.

A. Any payment submitted to the department for any taxes, penalties, interest, or cost due under any provision of this chapter or any return or any finding or determination by the department under this chapter shall be credited to the monthly tax period for which remitted, first to the payment of costs and then to penalties, interest, and taxes in that order.

4.24.145 Prohibited acts and penalties.

No person may:

1. import cigarettes or other tobacco products into the city;
2. sell, transfer or acquire cigarettes or other tobacco products in the city; or
3. participate in the importation into the city or in the sale, transfer, or acquisition within the city of cigarettes or other tobacco products in violation of or without complying with the provisions of this chapter.

B. If a person fails to pay the full amount of the tax due and/or file a tax return or report required under this chapter by the due date, a penalty of 10% of the taxes due shall be assessed.

1. The penalty shall be computed on the unpaid balance of the tax liability as determined by the department.
2. The penalties provided for in this section shall be in addition to all other penalties and interest provided for under this chapter.

C. If a properly filed amended return reduces the total tax liability or the tax required to be paid, or the department reduces the tax liability, the related penalty will be reduced accordingly.

D. All penalties and remedies enumerated in this chapter are cumulative.

4.24.155 Tax lien.

A. If any person who is liable to pay a tax or license fee under this chapter neglects or refuses to pay the tax or licensee fee after demand, the amount, including interest, additional amounts, or assessable penalty together with costs, is a lien in favor of the city upon all property and rights to property, real or personal, belonging to that person.

B. The lien imposed by this section arises upon delinquency and continues until the amount is paid or a judgment against the person arising out of the liability is satisfied.

C. A lien arising out of a tax due under this chapter, including the penalties and interest on the tax, is, subject to A.S. [29.45.300](#), a lien prior, paramount, and superior to all other liens, mortgages, hypothecation, conveyances, and assignments, upon all real and personal property of the person liable for the tax and upon all the real and personal property used with the permission of the owner to carry on the business which is subject to the tax.

D. The lien on personal and real property may be enforced as provided in A.S. [29.45.300](#) – [29.45.480](#) for enforcement of real and person property tax liens.

4.24.160 Interest on unpaid tax.

A. In addition to any penalties imposed by this chapter, interest at the rate of 6 percent per annum shall be charged on the unpaid balance of delinquent taxes.

4.24.165 Taxpayer, licensee, or other person remedies. ~~Administrative Hearings – Taxpayer, licensee, cardholder or other person remedies.~~

A. Any person aggrieved by any action of the department in issuing, suspending, revoking, or refusing to issue any license or registration for exemption under this chapter or in fixing the amount of taxes, penalties, interest, or costs under this chapter should provide written protest notice to the department. The city will rule on each protest within 30 days of receipt of the notice by the city.

4.24.170 Reports by distributors.

A. No later than the end of each calendar month, a distributor shall submit a report to the city stating:

1. a list of the tobacco products, the quantity and their wholesale price and the number of cigarettes which were brought into the city from the distributor during the preceding month;
2. the name and addresses of those persons bringing cigarettes and tobacco products into the city from the distributor during the preceding month; and
3. a list of the quantity of tobacco products, the wholesale price, and the number of cigarettes brought from the distributor into the city by each person named in paragraph 2 of this section.

4.24.175 Inspection and maintenance of documents and records.

A. Every person subject to this chapter shall keep a complete and accurate record of all cigarettes and other tobacco products manufactured, purchased, sold, brought into, transported outside of, or acquired in the city by such person.

1. Except in the case of a manufacturer, the records shall include a statement containing the name and address of the person from whom cigarettes or other tobacco products were purchased or acquired, the date of delivery, the quantity of cigarettes and other tobacco products, the trade name and brand, and the price paid for other tobacco products purchased.

2. Each invoice or other documentation of the sale of cigarettes or other tobacco products within the city shall state whether the tax imposed under this chapter has been paid.

3. Persons subject to this chapter shall keep such other documents and records as the department prescribes.

4. All documents and records required by this section shall be preserved by persons subject to this chapter for three years. All records and documents required by this chapter to be kept or retained are subject to inspection within the city upon demand by the department.

B. A licensee transferring or selling cigarettes or other tobacco products to a Section 4.24.060 registrant must keep a record of cigarettes and other tobacco products transferred or sold to such person.

C. The finance director may, during business hours, enter the business premises of a licensee where cigarettes or other tobacco products are kept or stored, so far as it may be necessary for the purpose of examining such products and the related business records.

4.24.180 Administrative regulations.

A. The finance director, or designee, may adopt regulations providing for the application and interpretation of this chapter and providing methods and forms for reporting and collecting the tax imposed by this chapter.

4.24.185 Confidentiality of records.

A. All tax returns, documents, records, and/or reports filed with the city pursuant to the provisions of this chapter and all data obtained from such tax returns, documents, records, and/or reports are confidential and may not be released for inspection by any person except the finance department; provided, however, that such data may be released upon court order.

B. It is the duty of the finance director to safely keep tax returns, documents, records, and/or reports and all data taken thereof secure from public and private inspection except as provided by this chapter.

C. This section does not prohibit the city from compiling and publishing statistical evidence concerning the data submitted; provided, that no identification of particular tax returns, documents, records, and/or reports is made. Nothing in this section shall be deemed to prohibit the finance director from examining the tax returns, documents, records, and/or reports; provided, that no information obtained from specific or identifiable tax returns shall be made available to persons other than those authorized to review them under subsection A of this section.

Section 3. Amendment to Section 1.20.040. That Dillingham Municipal Code Section 1.20.040 - Minor offense fine schedule is amended to by the addition of new language to read as follows:

Code Section	Offense	Penalty/Fine
4.24.	Failure to register as a dealer in tobacco products.	\$300 first offense \$500 second offense
4.24.	Failure to file tobacco excise tax return.	\$300 first offense \$500 second offense
4.24.	Falsifying tobacco excise tax records.	\$300 first offense \$500 second offense
4.24.	Failure to allow inspection of records.	\$300 first offense \$500 second offense

Section 4. Effective Date. This ordinance is effective upon passage.

PASSED and ADOPTED by a duly constituted quorum of the Dillingham City Council on _____.

Alice Ruby, Mayor

ATTEST:

[SEAL]

Lori Goodell, City Clerk

Lori Goodell

From: Andy Anderson
Sent: Thursday, December 28, 2017 12:33 PM
To: Lori Goodell
Subject: Re: Letter, Planning commission

Lori-

Mayor Alice Ruby,
Please accept this e-mail as my request to be appointed to the City of Dillingham Planning Commission Seat E, a continuation of service which would expire this month, December, 2017.

Thank you,
Andy Anderson

On Wed, Dec 27, 2017 at 3:04 PM, Lori Goodell <cityclerk@dillinghamak.us> wrote:

Hi Andy,

There is nothing in the body of the email you sent.

Lori Goodell

City Clerk

This message and any attachments are intended only for the addressee(s) and may contain privileged or confidential information. If you have received this message in error, please delete the message and any attachments and destroy any copies. Thank you.

From: Andy Anderson [mailto:andy.anderson@dillinghamak.us]
Sent: Wednesday, December 27, 2017 2:48 PM
To: Janice Williams; Andy Anderson
Subject: Letter, Planning commission



November 13, 2017

City of Dillingham
Attn: Janice Williams
Via Email: cityclerk@dillinghamak.us

Re: Notice of 2018/2019 Liquor License Renewal Application

License Type:	Package Store	License Number:	1405
Licensee:	Brannon Rentals LLC		
Doing Business As:	Dillingham Liquor Store		

We have received a completed renewal application for the above listed license (see attached application documents) within your jurisdiction. This is the notice required under AS 04.11.480.

A local governing body may protest the approval of an application(s) pursuant to AS 04.11.480 by furnishing the director **and** the applicant with a clear and concise written statement of reasons for the protest within 60 days of receipt of this notice, and by allowing the applicant a reasonable opportunity to defend the application before a meeting of the local governing body, as required by 3 AAC 304.145(d). If a protest is filed, the board will deny the application unless the board finds that the protest is arbitrary, capricious, and unreasonable.

To protest the application referenced above, please submit your written protest within 60 days, and show proof of service upon the applicant and proof that the applicant has had a reasonable opportunity to defend the application before a meeting of the local governing body.

Sincerely,

Erika McConnell, Director
amco.localgovernmentonly@alaska.gov



Alcohol and Marijuana Control Office
 550 W 7th Avenue, Suite 1600
 Anchorage, AK 99501
alcohol.licensing@alaska.gov
<https://www.commerce.alaska.gov/web/amco>
 Phone: 907.269.0350

Alaska Alcoholic Beverage Control Board
Package Store License
Form AB-17b: 2018/2019 Renewal License Application

What is this form?

This renewal license application form is required for all individuals or entities seeking to apply for renewal of an existing package store liquor license that will expire on December 31, 2017. All fields of this form must be complete and correct, or the application will be returned to you in the manner in which it was received, per AS 04.11.270 and 3 AAC 304.105. The Community Council field only should be verified/completed by licensees whose establishments are located within the Municipality of Anchorage or outside of city limits within the Matanuska-Susitna Borough.

This form must be completed correctly and submitted to the Alcohol & Marijuana Control Office (AMCO)'s main office, along with all other required documents and fees, before any renewal license application will be considered complete.

Section 1 – Establishment and Contact Information

Enter information for the business seeking to have its license renewed. If any populated information is incorrect, please contact AMCO.

Licensee:	Brannon Rentals LLC	License #:	1405
License Type:	Package Store	Statute:	AS 04.11.150
Doing Business As:	Dillingham Liquor Store		
Premises Address:	312 Main Street East		
Local Governing Body:	City of Dillingham		
Community Council:	None		

Mailing Address:	P.O. Box 91006		
City:	ANCHORAGE	State:	AK
		ZIP:	99509

Enter information for the individual who will be designated as the primary point of contact regarding this application. This individual must be a licensee who is required to be listed in and authorized to sign this application.

Point of Contact:	MICHAEL J. KEENAN		
Contact Phone:	(907) 229-4064	Business Phone:	
Contact Email:	mjkatty49@gmail.com		

Seasonal License? Yes No If "Yes", write your six-month operating period: _____



Alcohol and Marijuana Control Office
 550 W 7th Avenue, Suite 1600
 Anchorage, AK 99501
alcohol.licensing@alaska.gov
<https://www.commerce.alaska.gov/web/amco>
 Phone: 907.269.0350

Alaska Alcoholic Beverage Control Board
Package Store License
Form AB-17b: 2018/2019 Renewal License Application

Section 2 – Authorization

Communication with AMCO staff: Yes No

Does any person other than a licensee named in this application have authority to discuss this license with AMCO staff?

If "Yes", disclose the name of the individual and the reason for this authorization:

GRETCHEN NODEN

Section 3 – Sole Proprietor Ownership Information

This section must be completed by any sole proprietorship who is applying for license renewal. Entities should skip to Section 4. If more space is needed, please attach a separate sheet with the required information. The following information must be completed for each licensee and each affiliate (spouse).

This individual is an: applicant affiliate

Name:				
Mailing Address:				
City:		State:		ZIP:
Email:				
Contact Phone:				

This individual is an: applicant affiliate

Name:				
Mailing Address:				
City:		State:		ZIP:
Email:				
Contact Phone:				



Alaska Alcoholic Beverage Control Board

**Package Store License
 Form AB-17b: 2018/2019 Renewal License Application**

Section 4 – Entity Ownership Information

This subsection must be completed by any licensee that is a corporation or LLC. Corporations and LLCs are required to be in good standing with the Alaska Division of Corporations, Business & Professional Licensing (CBPL). You may view your entity's status or find your CBPL entity number by using the following site: <https://www.commerce.alaska.gov/cbp/main/search/entities>
 Partnerships may skip to the second half of this page. Sole proprietorships should skip to Section 5.

Alaska CBPL Entity #:	88949 D
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You must ensure that you are able to certify the following statement before signing your initials in the box to the right: Initials

I certify that this entity is in good standing with CBPL and that all current entity officials and stakeholders (listed below) are also currently and accurately listed with CBPL.

This subsection must be completed by any entity, including a corporation, limited liability company (LLC), partnership, or limited partnership, that is applying for renewal. If more space is needed, please attach additional completed copies of this page.

- If the applicant is a **corporation**, the following information must be completed for each *stockholder who owns 10% or more* of the stock in the corporation, and for each *president, vice-president, secretary, and managing officer*.
- If the applicant is a **limited liability organization**, the following information must be completed for each *member with an ownership interest of 10% or more*, and for each *manager*.
- If the applicant is a **partnership**, including a **limited partnership**, the following information must be completed for each *partner with an interest of 10% or more*, and for each *general partner*.

Entity Official Name:	MICHAEL J. KEENAN				
Title(s):	MANAGER	Phone:	(907) 229 4064	% Owned:	100
Mailing Address:	PO BOX 91004				
City:	ANCHORAGE	State:	AK	ZIP:	99509

Entity Official Name:					
Title(s):		Phone:		% Owned:	
Mailing Address:					
City:		State:		ZIP:	

Entity Official Name:					
Title(s):		Phone:		% Owned:	
Mailing Address:					
City:		State:		ZIP:	





Alaska Alcoholic Beverage Control Board

Package Store License

Form AB-17b: 2018/2019 Renewal License Application

Alcohol and Marijuana Control Office
550 W 7th Avenue, Suite 1600
Anchorage, AK 99501
alcohol.licensing@alaska.gov
https://www.commerce.alaska.gov/web/amco
Phone: 907.269.0350

Section 5 - License Operation

Table with 3 columns: Description, 2016, 2017. Rows describe license operation status for 2016 and 2017, including checkboxes for 'Yes' and 'No'.

Section 6 - Violations and Convictions

Table with 3 columns: Question, Yes, No. Questions about NOVs and convictions in 2016 and 2017.

If "Yes" to either of the previous two questions, attach a separate page to this application listing all NOVs and/or convictions.

Section 7 - Alcohol Server Education

Read the line below, and then sign your initials in the box to the right of the statement: Initials

I certify that all licensees, agents, and employees who sell or serve alcoholic beverages or check identification of a patron have completed an alcohol server education course approved by the ABC Board and keep current, valid copies of their course completion cards on the licensed premises during all working hours, as required under AS 04.21.025 and 3 AAC 304.465.

Handwritten initials in a box.





Alaska Alcoholic Beverage Control Board

Package Store License

Form AB-17b: 2018/2019 Renewal License Application

Section 8 – Written Orders

Written orders in calendar years 2016 and 2017:

Yes No

Did you sell alcoholic beverages in response to written orders in calendar years 2016 or 2017?

Section 9 – Certifications

Read each line below, and then sign your initials in the box to the right of each statement:

Initials

I certify that all current licensees (as defined in AS 04.11.260) and affiliates have been listed on this application.

MJK

I certify that in accordance with AS 04.11.450, no one other than the licensee(s) has a direct or indirect financial interest in the licensed business.

MJK

I certify that I have not altered the functional floor plan or reduced or expanded the area of the licensed premises, and I have not changed the business name or the ownership (including officers, managers, general partners, or stakeholders) from what is currently on file with the Alcoholic Beverage Control Board.

MJK

I certify on behalf of myself or of the organized entity that I understand that providing a false statement on this form or any other form provided by AMCO is grounds for rejection or denial of this application or revocation of any license issued.

MJK

As an applicant for a liquor license renewal, I declare under penalty of perjury that I have read and am familiar with AS 04 and 3 AAC 304, and that this application, including all accompanying schedules and statements, is true, correct, and complete. I agree to provide all information required by the Alcoholic Beverage Control Board in support of this application and understand that failure to do so by any deadline given to me by AMCO staff will result in this application being returned to me as incomplete.

Michael J. Keenan
 Signature of licensee

Randy
 Signature of Notary Public

MICHAEL J. KEENAN
 Printed name of licensee

Notary Public in and for the State of Alaska

My commission expires: 6-17-2020

Subscribed and sworn to before me this 1 day of November, 2017.

License Fee:	\$ 1500.00	Application Fee:	\$ 200.00	TOTAL:	\$ 1700.00
Late Fee of \$500.00 – if received or postmarked after 01/02/2018:					
Miscellaneous Fees:					
GRAND TOTAL (if different than TOTAL):					



Department of Commerce, Community, and Economic Development
 Division of Corporations, Business and Professional
 Licensing

State of Alaska > Commerce > Corporations, Business, & Professional Licensing > Search & Database Download > Corp. > Corporation Details

NAME(S)

Type	Name
Legal Name	BRANNON RENTALS, LLC

ENTITY DETAILS

Entity Type: Limited Liability Company
Entity #: 88949D
Status: Good Standing
AK Formed Date: 10/11/2004
Duration/Expiration: Perpetual
Home State: ALASKA
Next Biennial Report Due: 1/2/2018 [File Biennial Report](#)
Entity Mailing Address: PO BOX 91006, ANCHORAGE, AK 99509
Entity Physical Address: 312 MAIN ST E, DILLINGHAM, AK 99576

REGISTERED AGENT

Agent Name: Michael J Keenan
Registered Mailing Address: PO BOX 91006, ANCHORAGE, AK 99509
Registered Physical Address: 312 MAIN ST E, DILLINGHAM, AK 99576

OFFICIALS

AK Entity #	Name	Titles	Owned
	MICHAEL J. KEENAN	Member, Manager	100

Show Former

FILED DOCUMENTS

Date Filed	Type	Filing	Certificate
10/11/2004	Creation Filing	Click to View	
11/02/2005	Biennial Report	Click to View	
12/23/2009	Biennial Report	Click to View	
8/18/2010	Biennial Report	Click to View	
8/23/2010	Change of Officials	Click to View	
10/01/2010	Agent Change	Click to View	
11/15/2010	Change of Officials	Click to View	
5/09/2011	Change of Officials	Click to View	
5/01/2012	Biennial Report	Click to View	
10/23/2013	Change of Officials	Click to View	
5/15/2014	Biennial Report	Click to View	
7/06/2015	Agent Change	Click to View	
11/02/2015	Biennial Report	Click to View	
2/05/2016	Change of Officials	Click to View	



LIQUOR LICENSE APPLICATION REVIEW

TYPE	License Renewal	New License	Transfer
	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Doing Business As	License Type	Licensee	Physical Address
Dillingham Liquor Store	Package Store	1450	312 Main Street

This review covers the period January 1, 2015 to December 31, 2017

Route to FINANCE 11/27/2017 Information Available as of 11/27/2017
Date Date

ACTIVITY	STATUS
Sales Tax Filings	<u>0</u> Bal. Due <u>9/2017</u> \$22,317.40 Date/Amt. of Last Payment <u>0</u> No. late payments in last two years. Comment:
Real Property Tax Owns the property? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	<u>0</u> Bal. Due <u>8/2017</u> \$3,870.00 Date/Amt. of Last Payment <u>0</u> No. late payments in last two years. Comment:
Personal Property Tax (Inventory, Supplies, Office Equipment)	<u>0</u> Bal. Due <u>8/2017</u> \$7,887.56 Date/Amt. of Last Payment <u>0</u> No. late payments in last two years. Comment:
Utility Bill Responsible for utilities? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	<u>\$142.92</u> Bal. Due <u>10/2017</u> \$142.92 Date/Amt. of Last Payment <u>0</u> No. late payments in last two years. Comment:
Most Current DLG Business License	<u>2017</u> <u>11/2016</u> License Year Date Applied Comment: 2018 license has been applied for.
Most Current State of Alaska Business License	_____ License Year Date Applied Comment:



LIQUOR LICENSE APPLICATION REVIEW

TYPE	License Renewal	New License	Transfer
	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Doing Business As	License Type	Licensee	Physical Address
Dillingham Liquor Store	Package Store	1450	312 Main Street

This review covers the period January 1, 2015 to December 31, 2017.

Route to PUBLIC SAFETY 11/27/2017 Information Available as of 11/27/2017.
Date Date

Have there been any adverse reports filed in the past two years? YES NO

If yes, explain in detail and include dates. Use a separate sheet of paper if necessary. :

- Serving to minors (under 21 years of age).
- Intoxicated person on licenses premises.
- Serving alcoholic beverages after hours.
- Pattern of disturbances or fights on the licenses premises.
- Open sale of prohibited drugs on the licenses premises.

Additional comments:

These reports were called in by DLS employees, who requested trespass notices be issued to the persons causing problems inside, and outside, of the store.



LIQUOR LICENSE APPLICATION REVIEW

TYPE	License Renewal	New License	Transfer
	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Doing Business As	License Type	Licensee	Physical Address
Dillingham Liquor Store	Package Store	1450	312 Main Street

This review covers the period January 1, 2015 to December 31, 2017.

Route to PLANNING OFFICE 11/27/2017 Information Available as of 11/27/2017
Date Date

For License Types: New and Transfer

1) Does the structure, or use of land or a structure, including parking requirements at the proposed license location conform to Title 18. Explain.

N/A

2) Provide a detail of the Public Notice Requirements.



LIQUOR LICENSE APPLICATION REVIEW

TYPE	License Renewal	New License	Transfer
	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Doing Business As	License Type	Licensee	Physical Address
Dillingham Liquor Store	Package Store	1450	312 Main Street

Reviewed by: Code Review Committee _____ Date 12/14/17

Recommendation:

No Action

Deny

Explain the reason(s) for a denial of the application:

OTHER COMMENTS:

City of Dillingham
Elected Officials Training Outline – Proposed
February 15, 2018

OVERVIEW OF GOVERNMENT

The Creation of Municipal Government in Alaska
Duties & Classifications of Local Government

ROLES AND RESPONSIBILITIES

Authority of Municipal Government in Alaska / Title 29
The Role of Elected Officials
Ethics in Government
How to Be an Effective Council Member
Council and the Administrative Staff
Council and the Public
The Mayor
Manager Form of Government
The Municipal Clerk, Treasurer, Attorney
Council Conduct
Social Media

MEETINGS

Alaska's Open Meetings Act
Types of Meetings
Notice of Meetings & Agendas
Parliamentary Procedures
Meeting Minutes

ORDINANCES AND RESOLUTIONS

Ordinances

Codifying Your Ordinances

How to Develop a Code

How to Amend & Repeal an Ordinance

Fiscal Notes

Resolutions

HANDOUTS

Communities & Regions of Alaska Map

Local Government in Alaska

Powers and Duties of Cities

Alaska Statutes: Title 29 Municipal Government 2017 Update

A Primer for City Council Members

Parliamentary Procedure Handbook