

CITY OF ANIAK
ORDINANCE NO. 25-02
AN ORDINANCE ESTABLISHING A BED TAX WITHIN THE CITY OF ANIAK, PROVIDING FOR
ADMINISTRATION AND ENFORCEMENT, AND IMPOSING PENALTIES FOR VIOLATIONS.

SECTION 1. TITLE

This ordinance shall be known as the "City of Aniak Bed Tax Ordinance."

SECTION 2. PURPOSE

The purpose of this ordinance is to impose a tax on temporary lodging accommodations within the City of Aniak in order to generate revenue for city services, tourism promotion, infrastructure improvements, and other public benefits.

SECTION 3. DEFINITIONS

For the purposes of this ordinance, the following definitions shall apply:

- **Lodging Facility:** Any hotel, motel, bed and breakfast, inn, lodge, short-term rental, or any other establishment offering temporary sleeping accommodations for a fee.
- **Operator:** Any person or entity that owns, manages, or controls a lodging facility and is responsible for the collection of rent.
- **Occupant:** Any person who rents or occupies a room in a lodging facility for a period of less than 30 consecutive days.
- **Rent:** The total amount charged for lodging, including fees but excluding separately stated taxes.

SECTION 4. TAX RATE \$10 per person charge

A tax of **2%** shall be levied on the total rent charged for each lodging facility within the City of Aniak for stays of less than 30 consecutive days.

SECTION 5. COLLECTION AND REMITTANCE

(a) Each operator shall collect the bed tax from occupants at the time of payment. (b) The tax shall be separately stated on all receipts, invoices, and billing statements. (c) The tax shall be remitted to the City of Aniak on a quarterly basis, no later than the 15th day of the following month. (d) Operators shall submit a tax return on a form provided by the city, detailing total rent collected and tax due.

SECTION 6. EXEMPTIONS

The following shall be exempt from the bed tax:

1. Lodging provided for 30 consecutive days or more.
2. Accommodations paid directly by the federal, state, or local government.
3. Rooms provided at no charge.

SECTION 7. RECORD-KEEPING REQUIREMENTS

(a) Operators shall maintain accurate records of all lodging transactions, including total rent

collected and taxes remitted, for a period of three (3) years. (b) The City of Aniak shall have the right to inspect records upon reasonable notice.

SECTION 8. PENALTIES AND ENFORCEMENT

(a) Failure to collect or remit the tax shall result in a penalty of **5%** per month on the unpaid amount. (b) Any person who willfully fails to comply with this ordinance may be subject to additional fines not exceeding \$300.00. (c) The City of Aniak may take legal action to recover unpaid taxes, penalties, and costs of enforcement.

SECTION 9. EFFECTIVE DATE

This ordinance shall take effect on April 16, 2025, following its adoption and publication as required by law.

SECTION 10. SEVERABILITY

If any provision of this ordinance is found to be invalid or unenforceable, the remaining provisions shall continue in full force and effect.

Introduction Date: March 19, 2025

Public Hearing Date: April 16, 2025

PASSED AND APPROVED by the City Council of Aniak on this ____ day of ____, 2025.

Mayor: _____

City Clerk: _____