

**CITY OF ANIAK**  
**ORDINANCE #24-06**  
**AN ORDINANCE AUTHORIZING AN AMENDMENT TO CHAPTER 5.30 SALES TAX SECTION,**  
**5.30.020 DEFINITIONS**

BE IT ENACTED BY THE CITY OF ANIAK that there shall be an amendment to the sales tax code in the City of Aniak as follows:

Section 1. Change Definition to include “Digital goods”, “Digital services” and updating “Sale” in definitions to include paragraph number 3 in section 5.30.020. This is a permanent ordinance, to be included in the City of Aniak’s Municipal Code chapter 5.30 Sales Tax section 5.30.20 Definitions.

- Add definition of “digital goods” to section 5.30.020:
  - “Digital goods” means any product delivered electronically (whether downloaded, streamed or subscribed to). A digital good generally takes the form of a license to use or store in a digital or electronic format. Digital goods are generally intangible property for the purpose of this chapter.
- Add definitions of digital service to section 5.30.020:
  - “Digital service: means any service delivered electronically that uses one or more software applications. Digital services include any service that primarily invoices the application of human effort by the seller, and the human effort originated after the customer requested the service, provide the service delivered electronically.
- Update definition of “Sale” in Section 5.30.020 to include a new paragraph 3.
  - 3. Every sale of digital goods or digital services.

Section 2. Effective Date.

This ordinance takes effect upon City Council approval.

Voting:

David Bonanno	Yes_____ No____
William Willson	Yes_____ No____
Samantha Charles	Yes_____ No____
Andrew Folz	Yes_____ No____
Annie Morgan	Yes_____ No____
Clara Morgan	Yes_____ No____
Lisa Seavey	Yes_____ No____

Introduction Date: December 19, 2024

Public Hearing: February 19, 2025

Passed and approved by a duly constituted quorum of the City Council this \_\_\_\_ day of \_\_\_\_\_, 2025.

Signed \_\_\_\_\_  
Mayor                  David Bonanno

ATTEST \_\_\_\_\_  
City Clerk              Morgan Simeon