

CITY OF DILLINGHAM, ALASKA

**ORDINANCE NO. 2026-xx**

**AN ORDINANCE OF THE CITY OF DILLINGHAM, ALASKA, AMENDING DILLINGHAM MUNICIPAL CODE CHAPTER 4.21 AND 4.22 TO UPDATE REFERENCES TO THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP), CLARIFY REFUND DOCUMENTATION REQUIREMENTS, AND CORRECT A CROSS-REFERENCE ERROR**

WHEREAS, Chapters 4.21 and 4.22 of the Dillingham Municipal Code establish taxes on the sale of raw fish and the severance of fishery resources; and

WHEREAS, certain terminology within these chapters is outdated and should be revised to reflect current federal program names; and

WHEREAS, the City Council finds it appropriate to clarify acceptable documentation for raw fish tax and severance tax refund applications and correct an erroneous code reference;

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

**Section 1. Classification.**

This is a code ordinance.

**Section 2. Amendment to DMC 4.21.135(A)(1)(a) – Tax Refunds,**

is hereby amended to read as follows [**new language underlined and emboldened** and ~~deleted text displayed in strike-out font~~]:

4.21.135 Tax refunds.

A taxpayer from whom raw fish tax is collected and timely remitted to the city by a tax collector is eligible for a partial refund of raw fish tax, if ~~they~~ **the taxpayer** falls into one of **the following** ~~two~~ categories:

1. Low income:
  - a. Household income, assets, and financial resources ~~fall within the eligibility standards for the food stamp program under 7 U.S.C. 2011 through 2025~~ **meet the eligibility standards for the Supplemental Nutrition Assistance Program (SNAP), formerly known as the food stamp program, under 7 U.S.C. 2011 et seq., as amended, and any implementing federal regulations;** or
  - b. Who has paid a reduced price annual fee for the taxpayer's fishing permit under AS 16.43.160(d) for the calendar year during which raw fish tax was collected from the taxpayer.  
(Ord. 12-11 § 1, 2012; Ord. 12-01 § 1 (part), 2012)

**Section 3. Amendment to DMC 4.21.135(E) – Refund Documentation Requirements,**

is hereby amended to read as follows [**new language underlined and emboldened**]:

**4.21.135 Tax refunds.**

E. Any person entitled to a partial refund may obtain a partial refund from the city upon completion and submission of a refund application form to be provided by the city together with such supporting documentation as required by the city to establish eligibility for and the amount of the refund.

**1. Documentation sufficient to establish eligibility for a refund under this section may include, but is not limited to:**

- a. Documentation demonstrating eligibility for or participation in the Supplemental Nutrition Assistance Program (SNAP);**
- b. Documentation demonstrating issuance of a reduced-fee commercial fishing permit under AS 16.43.160(d);**
- c. Receipts, cancelled checks, tax statements, or other documentation demonstrating payment of real property taxes to the City of Dillingham; and**
- d. Such additional documentation as the city may reasonably require to verify eligibility for a refund.**

(Ord. 12-11 § 1, 2012; Ord. 12-01 § 1 (part), 2012)

**Section 4. Amendment to DMC 4.21.140(C) – Penalties and Interest,**

is hereby amended to read as follows [**new language underlined and emboldened** and deleted text displayed in ~~strike-out font~~]:

**4.21.140 Penalties and interest.**

C. A person who fails to apply for a certificate of registration as required by this chapter shall pay a penalty of three hundred dollars for the first offense. A purchaser of seafood products who, after notice, continues to conduct business without registering as required by Section 4.22.040 ~~4.21.110~~ is subject to a penalty of five hundred dollars for each subsequent offense. Each day the purchaser conducts business without registering shall constitute a separate offense. If the city determines that a registered purchaser has previously violated this chapter, the registered purchaser is subject to the same penalty for violations committed prior to the registration. A certificate of registration shall not be issued or renewed if the purchaser has not paid all fines, penalties, and other obligations to the city.

(Ord. 13-01 § 1, 2013; Ord. 12-01 § 1 (part), 2012)

**Section 5. Amendment to DMC 4.22.045(A) -Tax refunds,**

is hereby amended to read as follows [**new language underlined and emboldened** and deleted text displayed in ~~strike-out font~~]:

**4.22.045 Tax refunds**

A. A taxpayer from whom severance tax is collected and timely remitted to the city by a tax collector is eligible for a partial refund of severance tax if ~~they~~ **the taxpayer** falls into one of ~~two~~ **the following** categories:

1. Low income:

- a. Household income, assets, and financial resources ~~fall within the eligibility standards for~~

~~the food stamp program under 7 U.S.C. 2011 through 2025~~ **meet the eligibility standards for the Supplemental Nutrition Assistance Program (SNAP), formerly known as the food stamp program, under 7 U.S.C. 2011 et seq., as amended, and any implementing federal regulations;** or

b. Who has paid a reduced price annual fee for the taxpayer's fishing permit under AS 16.43.160(d) for the calendar year during which severance tax was collected from the taxpayer; or

2. Real property owner and has timely remitted real property tax.

**Section 6. Amendment to DMC 4.22.045(E) - Refund Documentation Requirements,**

is hereby amended to read as follows [new language underlined and emboldened]:

**4.22.045 Tax refunds.**

E. Any person entitled to a partial refund may obtain a partial refund from the city upon completion and submission of a refund application form to be provided by the city together with such supporting documentation as required by the city to establish eligibility for and the amount of the refund.

**1. Documentation sufficient to establish eligibility for a refund under this section may include, but is not limited to:**

**a. Documentation demonstrating eligibility for or participation in the Supplemental Nutrition Assistance Program (SNAP);**

**b. Documentation demonstrating issuance of a reduced-fee commercial fishing permit under AS 16.43.160(d);**

**c. Receipts, cancelled checks, tax statements, or other documentation demonstrating payment of real property taxes to the City of Dillingham; and**

**d. Such additional documentation as the city may reasonably require to verify eligibility for a refund.**

**Section 7. Severability.**

If any provision of this ordinance or its application to any person or circumstance is held invalid, the remainder of this ordinance shall not be affected.

**Section 8. Effective Date.**

This ordinance is effective upon adoption.

PASSED and ADOPTED by a duly constituted quorum of the Dillingham City Council on \_\_\_\_\_, 2026.

\_\_\_\_\_  
Alice Ruby, Mayor

ATTEST:

[SEAL]

\_\_\_\_\_  
Abigail Flynn, City Clerk