

1 **CITY OF HOMER**  
2 **HOMER, ALASKA**

City Manager

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4 **RESOLUTION 20-017**

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6 A RESOLUTION OF THE CITY COUNCIL OF HOMER, ALASKA,  
7 DELEGATING AUTHORITY TO IMPLEMENT, ADMINISTER AND  
8 ENFORCE THE PROVISIONS OF THE UNIFORM CODE TO THE  
9 ALASKA INTERGOVERNMENTAL REMOTE SALES TAX COMMISSION  
10 AND SUPPORTING ADOPTION OF KENAI PENINSULA BOROUGH  
11 ORDINANCE 2020-03.

12 WHEREAS, The City of Homer became a member of the Alaska Remote Seller Sales Tax  
13 Commission (“the Commission”) with the passage of Resolution 19-077; and

14 WHEREAS, The purpose of the Commission is to implement a single-level statewide  
15 sales tax administration for the collection and remittance of sales tax for goods and services  
16 sold by remote sellers (i.e. internet orders); and

17 WHEREAS, Per the Alaska Intergovernmental Remote Seller Sales Tax Agreement, each  
18 member municipality must adopt the Alaska Uniform Remote Seller Sales Tax Code as adopted  
19 by the Commission’s Board of Directors (“Uniform Code”); and

20 WHEREAS, The Commission adopted the Uniform Code on January 6, 2020; and

21 WHEREAS, The Kenai Peninsula Borough has proposed adopting the Uniform Code by  
22 Kenai Peninsula Borough Ordinance 2020-03, which will amend Title 5 of the Kenai Peninsula  
23 Borough Code of Ordinances; and

24 WHEREAS, Section 9.16.040 of the Homer City Code incorporates Kenai Peninsula  
25 Borough Code of Ordinances applicable to the levy and collection of the sales tax as if fully  
26 incorporated in the Homer City Code; and

27 WHEREAS, Section 4 of the Kenai Peninsula Borough Ordinance 2020-03 authorizes the  
28 Commission to implement, administer and enforce the provisions of the Uniform Code on  
29 behalf of the Borough.

30 NOW, THEREFORE, BE IT RESOLVED By the City Council of Homer, Alaska that the City  
31 concurs with the Kenai Peninsula Borough’s authorization and delegation of authority to the  
32 Alaska Intergovernmental Remote Sales Tax Commission to implement, administer and  
33 enforce the provisions of the Uniform Code on behalf of the City of Homer and supports  
34 adoption of Kenai Peninsula Borough Ordinance 2020-03.

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36 PASSED AND ADOPTED by the Homer City Council this 10<sup>th</sup> day of February, 2020.

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CITY OF HOMER

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KEN CASTNER, MAYOR

ATTEST:

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MELISSA JACOBSEN, MMC, CITY CLERK

Fiscal note: N/A