

# CITY OF SAXMAN

## ORDINANCE NO. 2020-12

**An Ordinance of the City of Saxman Amending the Saxman City Code 3.30.120 Regarding Sales Tax Exemptions, Incorporating Sales Tax Exemptions Adopted By the Ketchikan Gateway Borough.**

### RECITALS

- A. WHEREAS**, the Saxman City Council recognizes that variances between the exemptions from the Saxman City Sales Tax and those granted by the Ketchikan Gateway Borough which collects sales taxes for the City of Saxman can create confusion for merchants and more difficulty in calculating exemptions; and
- B. WHEREAS**; the City of Saxman has entered into a cooperative agreement with other local governments called the Alaska Remote Seller Sales Tax Agreement ("the Agreement") and adopted revisions to the Saxman City Code which are applied to harmonize Saxman and Ketchikan Gateway Borough exemptions for ease of enforcement; and
- C. WHEREAS**, The City Council finds that no existing exemptions in Saxman City Code 3.30.120 would be eliminated by adopting the Ketchikan Gateway Borough sales tax exemptions in KGB Code section 4.50.230 by reference.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY OF SAXMAN CITY COUNCIL** as follows:

**Section 1.** Saxman Municipal Code 3.30.120 (Exemptions) is hereby repealed and reenacted to read as follows:

3.30.120 Exemptions.

(a) Intent. The City of Saxman desires to harmonize sales tax exemptions under the City of Saxman Code with those sales tax exemptions permitted by the Ketchikan Gateway Borough.

(b) The following sales and services are exempt from the sales tax levied by this Chapter:

1) Any sale or service exempt from the Ketchikan Gateway Borough sales tax as provided in Ketchikan Gateway Borough Code 4.50.230, as that section may be amended from time to time.

2) Any sale or service required to be exempt from sales tax pursuant to Alaska law or Federal law.

**Section 2.** Effective date. This ordinance shall be effective at 12:01 a.m. on January 1, 2021.

ADOPTED this \_\_\_\_ day of \_\_\_\_\_, 2020.

EFFECTIVE the \_\_\_\_ day of \_\_\_\_\_, 2021.

\_\_\_\_\_  
Saxman City Mayor

*ATTEST:*

\_\_\_\_\_  
Saxman City Clerk