

Sponsored by: Wilde
Introduction Date: January 20, 2026
Public Hearing/Enactment Date: February 17, 2026

CITY OF WHITTIER, ALASKA
ORDINANCE 2026-001

AN ORDINANCE OF THE CITY COUNCIL OF WHITTIER, ALASKA AMENDING
CHAPTER 10.30 OF THE WHITTIER MUNICIPAL CODE TO CLARIFY REPORTING
PROCEDURES AND TIMELINES FOR BUSINESSES REGISTERED AND SUBJECT
TO THE COMMERCIAL GROUND PASSENGER FEE

WHEREAS, the City of Whittier, Alaska (the “City”) adopted a Commercial Recreational Ground Passenger Fee on November 19, 2024 via Ordinance 2024-005 with an implementation date of January 1, 2026, which requires businesses to submit passenger manifests on a monthly basis for businesses subject to the Ground Passenger Fee; and

WHEREAS, the City has been engaging with registered businesses to discuss and clarify the administration of the fee; and

WHEREAS, it is in the City’s interests to amend Chapter 10.30 to clarify the reporting obligation of registered businesses and administration of the tax to ensure appropriate reporting and collection of the Ground Transportation Fee.

NOW, THEREFORE, THE WHITTIER CITY COUNCIL ORDAINS:

~~[ADDED LANGUAGE BOLD AND UNDERLINED; DELETED LANGUAGE STRICKEN THROUGH]~~

Section 1. Whittier Municipal Code Chapter 10.30.050 entitled “Calculation of fees” is amended to read as follows:

10.30.050 Calculation of fees.

- A. The total amount of commercial recreational ground passenger fees shall be calculated based on the **number of passengers reported and certified by the registered business as being present on the** passenger manifest upon arrival ~~or and upon departure~~, whichever is greater.
- ~~B. Upon entry into or departure from any city-owned tidelands whether owned, operated or leased by the City, or from a city-owned facility, the owner, operator or authorized agent from each ground conveyance shall provide the city manager with a passenger manifest.~~

Section 2. Whittier Municipal Code Chapter 10.30.060 entitled “Payment of fees” is amended to read as follows:

43 **10.30.060 Payment of fees.**

44 Commercial Recreational Passenger Fees shall be collected and remitted by the owner,
45 operator or agent of the commercial recreational business to the city quarterly ~~within 30 days~~
46 ~~after the billing date~~ in accordance with payment procedures set forth by the city manager.
47 **Commercial recreational businesses who become delinquent in their remittance of the**
48 **commercial ground passenger fees may be required to submit on a monthly basis at the**
49 **direction of the city manager.** Where commercial recreational businesses are operating in
50 tandem, one business can collect and remit ground passenger fees and waterborne passenger fees,
51 as may be due pursuant to chapter 12.32 of this code, on behalf of other operators so long as the
52 **operators certify the accuracy of the passenger counts relied upon in calculating the fees.**
53 ~~requisite passenger manifests are provided to the city.~~ Such payment procedures shall provide for
54 the payment of penalties and interest as set forth in section 10.30.070.

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56 **Section 3.** Whittier Municipal Code Chapter 10.30.140 entitled “Audit – Investigation and
57 authority, consent to inspection of records” is amended to read as follows:

58 **10.30.140 Audit—Investigation authority, consent to inspection of records.**

59 A. For the purpose of ascertaining the correctness of fees due the finance director may hold
60 investigations and hearings concerning any matters or records of any registered business, may
61 require the attendance of any registered business, or any officer or employee of a registered
62 business at the hearing and may require production of all relevant business records, **including**
63 **but not limited to passenger manifests.**

64 B. A commercial recreation business that registers with the city under this chapter consents to the
65 inspection of its business records, reports, audits and other records. Upon the written request
66 of the finance director or the finance director’s agent, a registered business shall provide all
67 relevant, requested records for examination in Whittier, Alaska, within 15 calendar days or
68 such longer time as may be specified in the written request or as may be agreed upon by the
69 city and the registered business. The city may agree to the production of records at a place
70 other than Whittier and may condition such agreement upon the registered business advancing
71 or reimbursing all expenses, including additional personnel, auditor or investigator expenses,
72 incurred or to be incurred because of the production at a different place.

73 **Section 4. Classification.** This ordinance is a permanent code ordinance.

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75 **Section 5. Severability.** If any provision of this ordinance or any application thereof to any
76 person or circumstances is held invalid, the remainder of this ordinance and the application to other
77 persons or circumstances shall not be affected thereby.

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79 **Section 6. Effective Date.** This ordinance shall become effective upon adoption and the
80 changes herein are made retroactive to January 1, 2026.

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84 **PASSED AND APPROVED** by a duly constituted quorum of the Whittier City Council
85 on this 17th day of February, 2026.

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Victor Shen
Mayor

93 AYES:
94 NOES:
95 ABSENT:
96 ABSTAIN:

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ATTEST:

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Shelby Carlson
Acting City Clerk

(City Seal)

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