



SPECIAL ASSEMBLY MEETING 2022-27

AGENDA

November 30, 2022 at 5:30 PM

Assembly Chambers/Zoom Webinar

<https://juneau.zoom.us/j/93917915176> or 1-253-215-8782 Webinar ID: 939 1791 5176

Immediately followed by Assembly Finance Committee

- A. CALL TO ORDER
- B. LAND ACKNOWLEDGEMENT
- C. ROLL CALL
- D. SPECIAL ORDER OF BUSINESS

1. **Instruction for Public Participation**

The public may participate in person or via Zoom webinar. Testimony time will be limited by the Mayor based on the number of participants. Members of the public that want to provide oral testimony via remote participation must notify the Municipal Clerk prior to 4pm the day of the meeting by calling 907-586-5278. For in-person participation at the meeting, a sign-up sheet will be made available at the back of the Chambers and advance sign-up is not required. Members of the public are encouraged to send their comments in advance of the meeting to BoroughAssembly@juneau.org.

E. **MANAGER'S REQUEST FOR AGENDA CHANGES**

F. **PUBLIC PARTICIPATION ON NON-AGENDA ITEMS** (Not to Exceed a Total of 20 Minutes, Nor More than Five Minutes for Any Individual.)

G. **AGENDA TOPICS**

2. **Public Hearing: Ordinance 2022-61 An Ordinance Amending the Sales Tax Code Regarding Small Business Sales Tax Filing.**

Ordinance 2022-61 An Ordinance Amending the Uniform Sales Tax Code to Allow Very Small Businesses to File Sales Taxes Annually.

This ordinance would allow businesses that have less than \$20,000 in gross sales per year the ability to file sales tax returns annually instead of quarterly. If a business opts-in to the annual filing option, the business would be required to file quarterly returns if gross annual sales exceed \$20,000.

The Assembly Finance Committee reviewed this topic on November 2, 2022. This ordinance was introduced at the November 21, 2022 Assembly meeting and set for public hearing at the Special Assembly meeting on November 30, 2022 so that it could be acted upon and take effect by January 1, 2023.

The City Manager recommends the Assembly adopt this ordinance.

3. **Public Hearing: Ordinance 2022-06(b)(W) An Ordinance Appropriating \$3,984,400 to the Manager for the City and Borough of Juneau's Fiscal Year 2023 Employee Negotiated Wage and Health Increases; Funding Provided by Various Sources.**

This ordinance would appropriate \$3,984,400 for CBJ's fiscal year 2023 employee negotiated wage and health increases for the Marine Engineers Beneficial Associations (MEBA), Public Safety Employees Association (PSEA), International Association of Fire Fighters (IAFF), and un-represented employees. This appropriation funds a 5.5% wage increase for all employees in fiscal year 2023 and a 5% increase to the

employer health contribution. Additionally, this ordinance appropriates authority for a 15% increase to attorney salaries and compensation increases for the City Manager and City Attorney, as approved by the Assembly during the September 12, 2022 Regular Assembly meeting.

The Assembly considered the MEBA and PSEA negotiated labor contracts during the Regular Assembly meeting on July 11, 2022. The Assembly ratified the IAFF negotiated labor contract during the November 21, 2022 Regular Assembly meeting.

The City Manager recommends the Assembly adopt this ordinance.

4. Public Hearing: Ordinance 2022-06(b)(X) An Ordinance Appropriating \$116,400 to the Manager as Funding for Eaglecrest's Fiscal Year 2023 Pay Plan Adjustment; Funding Provided by Eaglecrest Revenue.

This ordinance would appropriate \$116,400 for Eaglecrest's FY23 pay plan adjustment. The pay plan adjustment increases employee wages by 7%. This adjustment follows two previous pay plan increases Eaglecrest implemented in calendar year 2022 in an effort to increase employee wages over minimum wage and align pay with ski industry standards. The most recent pay adjustment, approved by the Eaglecrest Board on September 15, 2022, is intended to promote employee recruitment and retention. This appropriation also provides for sign-on and returning employee bonuses for seasonal employees.

Funding for this ordinance is provided by Eaglecrest revenue.

The Manager recommends the Assembly adopt this ordinance.

H. SUPPLEMENTAL MATERIALS

I. ADJOURNMENT

ADA accommodations available upon request: Please contact the Clerk's office 36 hours prior to any meeting so arrangements can be made for closed captioning or sign language interpreter services depending on the meeting format. The Clerk's office telephone number is 586-5278, TDD 586-5351, e-mail: city.clerk@juneau.org.

Presented by: The Manager
Presented: 11/21/2022
Drafted by: R. Palmer III

ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 2022-61

An Ordinance Amending the Uniform Sales Tax Code to Allow Very Small Businesses to File Sales Taxes Annually.

BE IT ENACTED BY THE ASSEMBLY OF THE CITY AND BOROUGH OF JUNEAU, ALASKA:

Section 1. Classification. This ordinance is of a general and permanent nature and shall become a part of the City and Borough of Juneau Municipal Code.

Section 2. Amendment of Section. CBJC 69.05.070 is amended to read:

69.05.070 Periodic returns, penalties and interest for delinquency.

(a) Every person making sales, rentals, or performing services within the City and Borough, and transportation network companies on behalf of transportation network company drivers, shall on or before the last day of the month, unless the last day of the month is a Saturday, Sunday, or federal, state or City and Borough holiday in which case the due date will be extended until the next business day, immediately following the end of each filing period complete a return for the required filing period setting forth the total amount of all sales, rentals and services, regardless of whether such transactions are taxable or nontaxable, the amount of sales tax due, and such other information as the City and Borough may require, and sign and deliver or mail the return to the City and Borough manager. Periodic returns shall be filed for the calendar quarters ending on March 31, June 30, September 30, and December 31, unless the seller or transportation network

company on behalf of a transportation network company driver is allowed or directed by the City and Borough manager to file for a different time period as authorized in this section and section 69.05.100. A seller, other than a governmental agency, making only exempt sales may be allowed, upon written request to the City and Borough treasurer or the manager, to file returns for periods which vary from the standard calendar quarter and which cover time periods up to one year.

(b) The tax levied under this chapter, whether or not collected from the buyer, except for credit transactions covered in subsection (c) of this section, must be remitted by the seller or transportation network company on behalf of a transportation network company driver to the City and Borough at the time of transmitting the return, and if not so remitted or if the return is not timely filed, such tax is delinquent. A late filing penalty of \$25.00 shall be added to all late returns. The postmark shall determine the date of filing mailed returns. In addition, a late payment penalty of five percent per month or any fraction thereof, until a total late payment penalty of 25 percent has accrued shall be added to all returns until such tax, penalty and interest thereon have been paid. Such penalty shall be assessed and collected in the same manner as the tax is assessed and collected. In addition to these penalties, interest on the delinquent tax from the due date until paid shall accrue and be collected in the same manner the delinquent tax is collected. The annual interest rate on delinquent tax shall be five percent per year above the Wall Street Journal Prime Rate, or similar published rate, on January 2nd each year, rounded to the nearest full percentage point, as determined by the Finance Director; provided, however, that if such calculated rate would fall below ten percent per year, the interest rate shall be ten percent per year,

and if the calculated rate would exceed 15 percent per year, the interest rate shall be 15 percent per year.

- (c) The seller or transportation network company on behalf of a transportation network company driver shall report and remit sales tax to the City and Borough on the same basis, cash or accrual, the seller or transportation network company uses for reporting federal income tax. A seller reporting on the accrual basis shall be allowed a tax credit for sales tax previously paid by the seller on any sale, service or rental made on credit to the extent the seller declares such debt to be uncollectible and a bad debt for federal income tax purposes. Such bad debt credit must be claimed on a timely filed quarterly sales tax report within two years from the date of sale in which the bad debt arose.
- (d) Except as otherwise provided herein, all returns, reports, and information required to be filed with the City and Borough under this chapter, and all information deductible from such filed returns, reports, and information, shall be kept confidential and are not subject to public inspection. Except upon court order, such returns, reports, and information shall be made available only to employees of the City and Borough whose job responsibilities are directly related to such returns, reports, and information; to the person supplying such returns, reports, and information; and to persons authorized in writing by the person supplying such returns, reports, and information. The following information shall be made available to the public: the name and address of sellers and transportation network companies collecting and remitting sales tax on behalf of transportation network company drivers; whether or not a business, including a transportation network company, or transportation network company driver is registered to collect sales tax in the City and Borough; whether or not a business transportation network company or transportation

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2 network company driver is current in filing sales tax returns and in remitting sales tax,
3 the amount of sales tax due, and the number of returns not filed; and the names and
4 exemption number of nonprofit agencies which have received a nonprofit exemption
5 number from the manager. The manager may, from time to time, publish the names of
6 sellers and transportation network companies collecting and remitting sales tax on behalf
7 of transportation network company drivers delinquent in remitting sales taxes and the
8 amount thereof including the "doing business as" name under which the seller or
9 transportation network company is doing business when the sales tax delinquency being
10 published arises from that business; provided that the names of sellers or transportation
11 network companies who have signed a confession of judgment for the delinquent sales
12 taxes, penalties, and interest, and a stipulation to postpone execution on the judgment,
13 and who are current in their sales tax payments under such stipulation as of the date on
14 which the names are submitted to the publisher, will not be published. Information may
15 also be made available to the public in the form of statistical reports if the identity of
16 particular sellers or transportation network companies is not revealed by the reports.
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19 (e) The City and Borough may permit the proper officer of the United States, of a state, or
20 other municipality to inspect tax returns or reports filed under this title, or may furnish to
21 the officer a copy of the tax return, if the other jurisdiction grants substantially similar
22 privileges to the City and Borough, and if the City and Borough determines that other
23 jurisdiction provides adequate safeguards for the confidentiality of the returns and reports,
24 and that the returns and reports will be used for tax purposes only.

- 25 (f) Very small business annual filing. The quarterly filing requirements of subsection (a) are
waived and an annual filing is allowed for a seller that anticipates having \$20,000 or less

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2 of gross sales in the subsequent calendar year. A seller that elects to file annually is
3 required to begin making quarterly filings in the calendar quarter that gross annual sales
4 exceed \$20,000. Failure of a seller to begin making quarterly filings after gross annual
5 sales exceed \$20,000 shall result in the imposition of penalties and interest described in
6 subsection (b).
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9 **Section 3. Effective Date.** This ordinance shall be effective 30 days after its adoption.

10 Adopted this _____ day of _____, 2022.

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12 _____
13 Beth A. Weldon, Mayor

14 Attest:

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16 Elizabeth J. McEwen, Municipal Clerk
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Presented by: The Manager
 Introduced: November 21, 2022
 Drafted by: Finance

ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 2022-06(b)(W)

An Ordinance Appropriating \$3,984,400 to the Manager for the City and Borough of Juneau's Fiscal Year 2023 Employee Negotiated Wage and Health Increases; Funding Provided by Various Sources.

BE IT ENACTED BY THE ASSEMBLY OF THE CITY AND BOROUGH OF JUNEAU, ALASKA:

Section 1. Classification. This ordinance is a noncode ordinance.

Section 2. Appropriation. There is appropriated to the Manager the sum of \$3,984,400 to fund the City and Borough of Juneau's fiscal year 2023 employee negotiated wage and health increases, distributed as follows:

General Fund:

Finance	\$ 275,000
Law	187,300
Community Development	156,400
General Engineering	149,900
Libraries	139,300
Information Technology	102,900
Parks & Landscape	94,200
Manager's Office	75,500
Human Resources	31,400
Clerk's Office	23,300
RecycleWorks	8,000
Mayor & Assembly	7,800
Total General Fund	<u>\$ 1,251,000</u>

Special Revenue Funds:

Police	\$ 857,000
Fire	369,900
Parks & Recreation	240,600
Capital Transit	228,200
Streets	146,900
Lands & Resources	18,400
Eaglecrest Ski Area	9,100
Downtown Parking	1,200
Total Special Revenue Funds	<u>\$ 1,871,300</u>

Enterprise Funds:

Wastewater	\$ 231,000
Airport	213,100
Harbors	95,500
Water	89,700
Docks	<u>83,200</u>
Total Enterprise Funds	<u>\$ 712,500</u>

Internal Service Funds:

Facilities Maintenance	\$ 68,800
Public Works Fleet	44,000
Risk Management	<u>36,800</u>
Total Internal Service Funds	<u>\$ 149,600</u>

<u>Total Appropriation</u>	<u>\$ 3,984,400</u>
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Section 3. Source of Funds

General Funds	\$ 3,093,600
Wastewater Funds	231,000
Airport Funds	213,100
Harbors Funds	95,500
Water Funds	89,700
Docks Funds	83,200
Facilities Maintenance Funds	68,800
Fleet Funds	44,000
Risk Management Funds	36,800
Lands & Resources Funds	18,400
Eaglecrest Funds	9,100
Downtown Parking Funds	1,200

<u>Total Source of Funds</u>	<u>\$ 3,984,400</u>
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Section 4. Effective Date. This ordinance shall become effective upon adoption.

Adopted this ____ day of _____, 2022.

Beth A. Weldon, Mayor

Attest:

Elizabeth J. McEwen, Municipal Clerk

Presented by: The Manager
Introduced: November 21, 2022
Drafted by: Finance

ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 2022-06(b)(X)

An Ordinance Appropriating \$116,400 to the Manager as Funding for Eaglecrest's Fiscal Year 2023 Pay Plan Adjustment; Funding Provided by Eaglecrest Revenue.

BE IT ENACTED BY THE ASSEMBLY OF THE CITY AND BOROUGH OF JUNEAU, ALASKA:

Section 1. Classification. This ordinance is a noncode ordinance.

Section 2. Appropriation. There is appropriated to the Manager the sum of \$116,400 for Eaglecrest’s fiscal year 2023 pay plan adjustment.

Section 3. Source of Funds

Eaglecrest Revenue \$ 116,400

Section 4. Effective Date. This ordinance shall become effective upon adoption.

Adopted this _____ day of _____, 2022.

Beth A. Weldon, Mayor

Attest:

Elizabeth J. McEwen, Municipal Clerk