

Petersburg Borough

Meeting Agenda Borough Assembly Regular Meeting

Monday, June 07, 2021 12:00 PM Via Zoom

You are invited to a Zoom webinar. When: June 7, 2021 12:00 PM Alaska

Topic: June 7, 2021Regular Assembly Meeting

Please click the link below to join the webinar:

https://zoom.us/j/96333900148?pwd=QzFHNzJqN3owbzNicWJNVXFBQjc3Zz09

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715 8592 or +1 312 626 6799 Webinar ID: 963 3390 0148

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- 1. Call To Order/Roll Call
- 2. Voluntary Pledge of Allegiance
- 3. Approval of Minutes
 - A. May 17, 2021 Regular Assembly Meeting Minutes
 - B. June 1, 2021 Special Assembly Meeting Minutes
- 4. Amendment and Approval of Meeting Agenda
- 5. Public Hearings
- 6. Bid Awards

The Ira II Street Sewer replacement project bid award will be considered under New Business Item 15E.

7. Persons to be Heard Related to Agenda

Persons wishing to share their views on any item on today's agenda may do so at this time.

8. Persons to be Heard Unrelated to Agenda

Persons with views on subjects not on today's agenda may share those views at this time.

9. Boards, Commission and Committee Reports

10. Consent Agenda

11. Report of Other Officers

A. PMC CEO Phil Hofstetter

PMC CEO Hofstetter will provide an update on the Medical Center.

B. Alaska Statewide Municipal Sales Tax Director, Clinton Singletary

Director Singletary will go over changes to the Alaska Remote Seller Sales Tax Uniform Code Updates and answer any questions.

C. SEARHC CMO & SVP Dr. Elliot Bruhl

SEARHC Chief Medical Officer and Senior Vice President, Dr. Elliot Bruhl, will share SEARHC's experiences partnering with communities.

12. Mayor's Report

A. June 7, 2021 Mayor's Report

13. Manager's Report

A. June 7, 2021 Manager's Report

14. Unfinished Business

A. Ordinance #2021-09: An Ordinance Adopting the Budget for the Fiscal Year July 1, 2021 Through June 30, 2022 - Third and Final Reading

If adopted, Ordinance #2021-09 will set the Borough's FY 2022 Budget. The Ordinance was approved in its second reading by a vote of 6-1, Mayor Jensen opposed.

Utility Director Hagerman requests an amendment to the Wastewater Department budget to transfer \$46,000 from Fund 430 reserves to the Ira II Street Sewer capital project fund in order to fully fund construction, engineering/inspection and contingency needs of the Ira II Street Sewer project.

15. New Business

A. Ordinance #2021-11: An Ordinance Amending Chapter 4.30, "Alaska Remote Seller Sales Tax Code", of the Borough Code.

The Alaska Remote Seller Sales Tax Commission has adopted amendments to certain uniform provisions for the collection and remittance of municipal sales tax, applicable to sales made by remote sellers. These amendments are outlined in this ordinance for consideration of incorporation into Borough Code

B. Resolution #2021-06: A Resolution of the Petersburg Borough Setting the Millage Rates for the Fiscal Year July 2, 2021 through June 30, 2022

If approved, Resolution #2021-06 will set the FY2022 mill rate.

C. Resolution #2021-07: A Resolution of the Petersburg Borough Assembly Authorizing Petersburg to Provide and Certify Certain Information that will Permit the Southeast Alaska Power Agency to Obtain Financing for a Submarine Cable Replacement Project and Participate in the Alaska Municipal 2021 Bond Issuance

Resolution #2021-07, if adopted, will permit SEAPA to obtain financing for the submarine cable replacement project.

D. Repeal of Petersburg Borough Public Health Mandates #3, #6 and #10 Immediately; Repeal of Petersburg Borough Public Health Alert #4 Immediately; and Expiration of Petersburg Borough Public Health Mandate #5 Effective June 30, 2021 to Coincide with the Expiration of the Declaration of Disaster Emergency

The Assembly will consider repeal of Mandates #3 (Suspension of In-person Public Participation at Meetings), #6 (Submission of Travel Plans), #10 (Interstate and International Traveler Testing), and Alert #4 (Intrastate Traveler Testing) to be effective immediately; and, expiration of Mandate #5 (Borough Harbor Facilities) effective June 30, 2021. Note: Clerk Thompson suggests considering each mandate/alert separately by motion.

E. Ira II Street Sewer Award Recommendation

Utility Director Hagerman recommends the Assembly award the Ira II Street Sewer Replacement project to Rock N Road Construction of Petersburg for an amount not to exceed \$297,180.

F. United Fisherman of Alaska Membership

Assembly Member Meucci requests consideration of a community membership with the United Fisherman of Alaska at an annual cost of \$300.

G. Thank You to the Members of the EOC

Assembly Member Kensinger suggests purchasing \$100 Chamber of Commerce gift certificates as a thank you to those who have served on the EOC over the last 15 months.

H. Appointment of Mayor Pro Tem for the June 21, 2021 Assembly Meeting

Both Mayor Jensen and Vice Mayor Stanton Gregor will be unable to attend the June 21, 2021 Assembly meeting. Robert's Rules instructs the Assembly to select a Mayor Pro Tem in this situation.

I. Alaska Natives Without Land Legislation

The Assembly will consider support for the proposed Landless Native legislation.

16. Communications

A. Congressman Young Press Release Regarding Alaska Landless Native Legislation

B. Correspondence Received Since May 13, 2021

17. Assembly Discussion Items

A. Fireworks Ordinance

Assembly Member Norheim requested this discussion item.

B. Sea Otter Working Group

Assembly Member Meucci attended a meeting of the Southeast Alaska Sea Otter Stakeholder Working Group on June 3, 2021.

- C. Assembly Member Comments
- D. Recognitions

18. Adjourn



Petersburg Borough

12 South Nordic Drive Petersburg, AK 99833

Meeting Minutes Borough Assembly Regular Meeting

Monday, May 17, 2021 6:00 PM Via Zoom

1. Call To Order/Roll Call

Mayor Jensen called the meeting to order at 6:05 p.m.

PRESENT

Mayor Mark Jensen
Vice Mayor Jeigh Stanton Gregor
Assembly Member David Kensinger
Assembly Member Bob Lynn
Assembly Member Jeff Meucci
Assembly Member Taylor Norheim

Assembly Member Chelsea Tremblay

2. Voluntary Pledge of Allegiance

The Pledge was recited.

3. Approval of Minutes

- A. June 15, 2020 Regular Assembly Meeting Minutes
- B. June 19, 2020 Special Assembly Meeting Minutes
- C. July 9, 2020 Special Assembly Meeting Minutes
- D. July 15, 2020 Regular Assembly Meeting Minutes

E. May 3, 2021 Regular Assembly Meeting Minutes

All minutes were unanimously approved as submitted.

Motion made by Vice Mayor Stanton Gregor, Seconded by Assembly Member Meucci. Voting Yea: Assembly Member Lynn, Assembly Member Tremblay, Assembly Member Kensinger, Vice Mayor Stanton Gregor, Assembly Member Meucci, Mayor Jensen, Assembly Member Norheim

4. Amendment and Approval of Meeting Agenda

The agenda was amended to add Discussion Item B, Mask Mandate Repeal, and Discussion Item C, Transient Restroom Cleaning.

The agenda, as amended, was unanimously approved.

5. Public Hearings

A. Public Hearing for Ordinance #2021-09: An Ordinance of the Petersburg Borough Adopting the Budget for the Fiscal Year July 1, 2021 through June 30, 2021

No testimony was given.

6. Bid Awards

No bid awards.

7. Persons to be Heard Related to Agenda

Becky Knight shared views in opposition to the landless legislation.

Beverly Richardson shared views in opposition to the removal of Frederick Point East from Service Area 1.

8. Persons to be Heard Unrelated to Agenda

No views were shared.

9. Boards, Commission and Committee Reports

No reports were given.

10. Consent Agenda

No items.

11. Report of Other Officers

A. SEAPA CEO Acteson

Trey Acteson updated the Assembly on submarine cable replacement. Work will begin July 1-8.

12. Mayor's Report

A. May 17, 2021 Mayor's Report

Mayor Jensen read the Mayor's report into the record.

13. Manager's Report

A. May 17, 2021 Manager's Report

Manager Giesbrecht read his report into the record, a copy of which is attached and made a permanent part of these minutes.

14. Unfinished Business

A. Ordinance #2021-08: An Ordinance to Reduce the Boundaries of Borough Service Area No. 1 by Removing Frederick Point East Subdivision, and to Direct that the Proposed Boundary Amendment be Submitted to the Voters Residing within the Service Area at the Regular Election to be Held on October 5, 2021, in Accordance with Borough Charter Section 14.03B(1)-(2) – Third and Final Reading

Ordinance #2021-08 was adopted in its third and final reading by a vote of 4-3, Mayor Jensen and Assembly Members Stanton Gregor and Tremblay opposed.

Motion made by Assembly Member Meucci, Seconded by Assembly Member Kensinger.

Voting Yea: Assembly Member Lynn, Assembly Member Kensinger, Assembly Member Meucci, Assembly Member Norheim

Voting Nay: Assembly Member Tremblay, Vice Mayor Stanton Gregor, Mayor Jensen

B. Ordinance #2021-09: An Ordinance Adopting the Budget for the Fiscal Year July 1, 2021 Through June 30, 2022 - Second Reading

Ordinance #2021-09 was approved in its second reading by a vote of 6-1, Mayor Jensen opposed.

Motion made by Assembly Member Meucci, Seconded by Assembly Member Lynn. Voting Yea: Assembly Member Lynn, Assembly Member Tremblay, Assembly Member Kensinger, Vice Mayor Stanton Gregor, Assembly Member Meucci, Assembly Member Norheim

Voting Nay: Mayor Jensen

15. New Business

A. Ordinance #2021-10: An Ordinance Amending Section 2.20.010 of the Petersburg Municipal Code to Establish Term Limits for the Assembly – First Reading

Ordinance #2021-10 failed in its first reading by a vote of 6-1, Assembly Member Norheim in favor.

Motion made by Assembly Member Norheim, Seconded by Assembly Member Lynn.

Voting Yea: Assembly Member Norheim

Voting Nay: Assembly Member Lynn, Assembly Member Tremblay, Assembly Member Kensinger, Vice Mayor Stanton Gregor, Assembly Member Meucci, Mayor Jensen

B. Resolution 2021-04: A Resolution Supporting the Petersburg Hospital Board and Petersburg Medical Center in the Planning for a New Hospital Facility in Petersburg to be Completed in Phases

Resolution #2021-04 was adopted by a vote of 6-1, Mayor Jensen opposed.

Motion made by Assembly Member Meucci, Seconded by Assembly Member Tremblay.

Voting Yea: Assembly Member Lynn, Assembly Member Tremblay, Assembly Member Kensinger, Vice Mayor Stanton Gregor, Assembly Member Meucci, Assembly Member Norheim

Voting Nay: Mayor Jensen

16. Communications

A. Alaska Natives Without Land's Response to Borough's Questions on Landless Bill

Cecilia Tavoliero provided answers to the Borough's Questions on the Landless bill in an email on April 30, 2021.

B. Correspondence Received Since April 29, 2021

B Martin 5.3.2021

K Reimer 5.6.2021

K Woodworth 5.10.2021

17. Assembly Discussion Items

A. Borough Marine Facilities

Assembly Members Lynn and Kensinger discussed the Borough Marine Facilities. The two docks in the worst condition are Banana Point and Papke's Landing.

B. Mask Mandate Repeal

Assembly Member Tremblay would like to see the Mask Mandate repealed at the June 7th meeting.

C. Transient Restroom Cleaning

Assembly Member Kensinger suggested using the Marine Passenger Fee to pay for the cleaning of the new portable restrooms.

D. Assembly Member Comments

Member Meucci thanked Borough staff and Mindy Lopez for their work for Mayfest.

Member Kensinger thanked Parks and Recreation staff for their Mayfest efforts.

Member Norheim thanked the Vikings and Valkeries.

E. Recognitions

Member Stanton Gregor congratulated the Petersburg High School Senior class of 2021 and thanked everyone who volunteered at the dunk tank fundraiser for Coach Andy Carlisle.

Member Tremblay thanked everyone who helped put on the festival and the vendors and retailers.

18. Adjourn

The meeting was adjourned at 8:11 p.m.



Petersburg Borough

12 South Nordic Drive Petersburg, AK 99833

Meeting Minutes Borough Assembly Special Meeting

Tuesday, June 01, 2021 11:00 AM Zoom Meeting

1. Call to Order / Roll Call

Mayor Jensen called the meeting to order at 11:00 a.m.

PRESENT

Mayor Mark Jensen
Vice Mayor Jeigh Stanton Gregor
Assembly Member David Kensinger
Assembly Member Bob Lynn
Assembly Member Jeff Meucci
Assembly Member Taylor Norheim

ABSENT (EXCUSED)

Assembly Member Chelsea Tremblay

2. Approval of Agenda

The agenda was unanimously approved as submitted.

3. Persons to be Heard Related to Agenda

No views were shared.

4. New Business

A. Resolution #2021-05: Termination of COVID-19 Disaster Emergency as of June 30, 2021

Resolution #2021-05 was unanimously approved.

B. Repeal of Petersburg Borough Public Health Mandate #8 - Face Coverings

The Assembly unanimously repealed Public Health Mandate #8, effective immediately.

C. EOC Stand Down Plan

By unanimous roll call vote, the EOC stand down plan was approved.

5. Adjourn

The meeting was adjourned at 11:14 a.m.
Debra K. Thompson, Borough Clerk
, ,
Data Approved
Date Approved

Mayor's Report For June 7, 2021 Assembly Meeting

- 1. Norwegian Ambassador: Petersburg received a letter from Norwegian Ambassador, Anniken R. Krutnes, extending best wishes from Norway for a successful "syttende mai". A copy of the letter is attached to this report. Mayor Jensen will respond with an invitation to Petersburg's 2022 Little Norway Festival.
- 2. Mayor Jensen's Attendance at Summer Assembly Meetings: Mayor Jensen begins the fishing season this month, so may not be available to attend Assembly meetings through September.
- **3. Seeking Letters of Interest:** The Assembly is seeking letters of interest from Borough residents who wish to serve the community by filling a vacant seat on the following Boards/Commissions until the October 2021 Municipal Election:

Planning Commission – 1 vacant seat Public Safety Advisory Board – 2 vacant seats

Letters of interest should be submitted to Clerk Thompson at the Borough office located at 12 S. Nordic Drive; by mailing to PO Box 329, Petersburg, AK 99833; or by emailing to dthompson@petersburgak.gov.



Washington, 06.05.2021

Dear People of Petersburg, Alaska,

I wish I could have been there to join your celebration, and I look forward to better times ahead!

The celebration of "syttende mai", May 17, is a tribute to our Constitution, which was signed on that date in 1814. It marks the beginning of a modern and democratic Norway.

The Norwegian Constitution is quite remarkable, and is in fact inspired by the American Constitution, which was ratified only decades earlier - both are among the first democratic constitutions of the world.

In Norway on May 17 every year, the principles of democracy, human rights and the rule of law are underscored as the foundations of our society. Foundations that we cannot afford to take for granted, and that have come under threat in several parts in the world.

Our Constitution day is a day for children. May 17 in Norway will always be associated with children playing, laughing, parading, cheering and singing – just as I experienced it in my childhood days.

I hope you have a great celebration today, and I hope that you can be proud of the country of your ancestry. And I want to thank you sincerely for keeping this great tradition alive here in America. I extend my best wishes to all of you for a wonderful May 17. I hope to see as many of you as possible in the year to come!

Yours sincerely

Anniken R. Krutnes



Borough Manager's Report Assembly Meeting 7 June 2021

- ❖ 5/21 the State of Alaska background check program had a cyber-attack and is still down. DHSS no longer has access to some electronic data. Hard copy & instructions can be found online but the process is extremely slow. Still trying to vet a few possible employees with great difficulty.
- Cummins Custom Woodworking has acquired all the required permits and is working with Reid Brothers to coordinate the pilings going in for the deck at the Manor.
- ❖ Johnson Controls was here last week to check the fire alarm system, everything is fine. We also completed our Boiler Inspection, and SE extinguishers will be here in June to service the kitchen hood system and extinguishers.
- * PMC Doctors continue to see residents for routine appointments at Assisted Living. Mindy and Shelyn meeting with Dr. Hyer as Physician Liaison between the facilities at least monthly. Going very well.
- ❖ Water Staff performing annual spring maintenance on air relief valves on the Cabin Creek pipeline.
- Triennial Lead and Copper monitoring was completed with all samples within acceptable ranges. The annual Consumer Confidence Report for calendar year 2020 is available on the website.
- * Rock N Road continues on the Scow Bay Pump Station project. Excavation for the southside gravity sewer and manhole is complete. Electrical work has commenced with an electrical inspection scheduled for June 9th. Pump testing and startup should occur on June 16th. Final connections to the live mains will occur after startup and the final concrete aprons will be poured and the site cleaned up. Final completion is scheduled for June 30th.
- ❖ The annual SEAPA shutdown is ongoing. The transition to the diesel plant went smoothly and our equipment is handling the loads very well. We will run the Blind Slough Hydro as much as possible during the shutdown to conserve fuel at the plant.
- ❖ SEAPA will have various contractors in Petersburg during the shutdown to perform maintenance on the feeder breakers at the Scow Bay Substation and to inspect various transmission poles on the island.
- Library summer programs started June 1, this year there are programs for all ages. Sign up online at https://psglib.beanstack.org/ or at the library.
- Thank you to First Bank, Friends of Petersburg's Libraries and the many local businesses and individuals who make our summer programs possible. This year we raised \$8200, more than ever before.
- ❖ On June 1, 2021, Petersburg 911 activated a new public safety service. Persons with AT&T cell phones and in need of emergency assistance will have the option to send a text message to 911. This new Text-to-911 service is being implemented for the hearing- and speech-impaired citizens or when speaking out loud would put the caller in danger. Text 911 also works when on the edge of cellular network where there might

Borough Administration

not be voice coverage, but a text can get through.

- ❖ Parts have shipped from Motorola for the new E911 dispatch system. Once all parts are here ProComm will schedule the installation date.
- Reminder to the public that new launch ramp permits are due starting June 1.
- First tour ship stop was last week, and all went well. Tour ship schedule is available in the newspaper and on the Borough website.
- ❖ EMS staff has been helping volunteers with Skills related to the EMERGE4 Course (State of Alaska online EMT course).
- ❖ SAR had a successful mission on Ravens Roost in May. They utilized their rope rescue skills to rescue a hiker who was stuck on a cliff (unable to go up or down). EMS also had a record breaking 33 calls in the month of May.
- ❖ The streets crew dug into 8th Street to install a sewer connection for the new PIA duplex.
- An undersized storm drain culvert near the intersection of Excel and 7th streets was replaced with a larger diameter pipe that should help prevent flooding during future rain events.
- ❖ To assist OBI Seafoods with their covid testing and mitigation efforts, the U-turn at the north end of Main Street was closed off beginning June 1st. This change is temporary and will remain in effect only until the end of processing season, or until such time as OBI decides it is no longer necessary.
- ❖ We are continuing to work through the FEMA process to obtain grant funding for repair of the flood damage at the Public Works yard. Federal grants require mountains of paperwork, but we are hopeful that the result will be full funding for repairs to the culvert and slope that failed during the early December rain event last year. Thanks to Jody for assisting us with this laborious process.
- ❖ Work continues for the Motor Pool shop project. Most interior demolition work is now complete and prep work continues on the structural steel. The contractor is preparing to demo roofing and siding and then begin putting the building back together.
- The Dept's new mobile column lifts have arrived, and testing is in progress. A manufacturer's representative will be visiting Petersburg later this month to conduct training on the new equipment.
- Congratulations to Scott Burt and Julie Anderson at Parks and Rec for their Lifeguard Instructor and Water Safety Instructor certifications! This class also hosted 2 Petersburg School District employees and Wrangell Parks and Recreation Department. Six individuals attended the class with a total of 11 certifications earned.
- ❖ Parks and Recreation is hosting another Lifeguard course. Please call if you are interested in summer work as a lifeguard for more information.
- ❖ The playground equipment for Sandy Beach has arrived and Rotary volunteers are working to get it installed. Please continue to be patient and understanding as park areas are being utilized during the installation.

PETERSBURG BOROUGH ORDINANCE #2021-09

AN ORDINANCE OF THE PETERSBURG BOROUGH ADOPTING THE BUDGET FOR THE FISCAL YEAR JULY 1, 2021 THROUGH JUNE 30, 2022

Section 1. Classification: This ordinance is not of a permanent nature and shall not be codified in the Petersburg Municipal Code.

<u>Section 2.</u> Purpose: The purpose of this ordinance is to set forth budgetary requirements for the operation of the various divisions, departments and organizations of the Petersburg Borough for Fiscal Year 2022. Support to the Petersburg School District has been included in the General Fund Expenditures.

<u>Section 3.</u> <u>Substantive Provisions:</u> In accordance with Section 11.07 of the Charter of the Petersburg Borough, the budget for the fiscal period beginning July 1, 2021 and ending June 30, 2022 is hereby approved in the amounts and for the purposes as stated below. The supporting line item budget detail, as reviewed by the Assembly, is incorporated as part of this ordinance.

A. Fiscal Year 2022 Revenue and Expenditure Budget

<u>FUND</u>	REVENUES		EXPENDITURES BUDGET
GENERAL FUND			
General Fund	\$	9,744,364	\$ 9,744,364
ENTERPRISE FUNDS			
Electric Fund	\$	5,456,763	\$ 8,233,322
Water Fund	\$	1,147,127	\$ 1,979,423
Wastewater Fund	\$	908,668	\$ 1,324,220
Sanitation Fund	\$	1,227,285	\$ 1,460,792
Harbor Fund	\$	1,400,368	\$ 3,611,358
Elderly Housing Fund	\$	445,870	\$ 534,415
Assisted Living Fund	\$	1,781,558	\$ 1,953,788
INTERNAL SERVICE FUNDS			
Motor Pool Fund	\$	937,680	\$ 1,860,774
DEBT SERVICE FUND	\$	840,500	\$ 840,500
SPECIAL REVENUE FUNDS			
Miscellaneous Grants	\$	215,232	\$ 215,232
Economic Development Fund	\$	100,000	\$ 722,320
Secure Rural Schools Fund	\$	500,000	\$ 475,000
Secure Rural Roads Fund	\$	74,000	\$ 244,000
Property Development Fund	\$	38,000	\$ 480,000
Transient Room Tax Fund	\$	36,000	\$ 46,000
E911 Surcharge Fund	\$	86,000	\$ 81,971
Marine Passenger Fee	\$	12,000	\$ -
COVID-19 Fund	\$	420,000	\$ 420,000
American Rescue Plan - ARPA	\$	633,420	\$ 633,420
Local Disaster Fund - FEMA	\$	289,000	\$ 289,000
Borough Organizational Fund	\$	-	\$ 61,128
CAPITAL PROJECTS FUNDS	\$	10,520,318	\$ 14,986,710

<u>Section 4.</u> <u>Severability:</u> If any provision of this ordinance or any application to any person or circumstance is held invalid, the remainder of this ordinance and application to any person and circumstance shall not be affected.

Section 5. Effective Date: This ordinance shall become effective July 1, 2020.

Passed and approved by the Petersburg Borough Assembly, Petersburg, Alaska this 7th day of June, 2021.

	Mark Jensen, Mayor		
ATTEST:			
Debra K. Thompson, Borough Clerk			

Adopted: Published: Effective:

PETERSBURG BOROUGH ORDINANCE #2021-11

AN ORDINANCE AMENDING CHAPTER 4.30, "Alaska Remote Seller Sales Tax Code", OF THE BOROUGH CODE

WHEREAS, pursuant to Resolution No. 2019-19, the Petersburg Borough joined the Alaska Remote Seller Sales Tax Commission ("the Commission"), a multi-governmental agency, for the purposes of collecting Borough sales tax from remote sellers; and

WHEREAS, in furtherance thereof, the Borough, under Ordinance #2020-03, adopted certain uniform provisions for the collection and remittance of municipal sales tax applicable to sales made by remote sellers, which provisions were codified as Chapter 4.30 of the Petersburg Municipal Code; and

WHEREAS, the Commission has now adopted amendments to those uniform provisions, which the Borough has considered for incorporation into the Borough Code.

Therefore, the Petersburg Borough Ordains, Chapter 4.30, Alaska Remote Seller Sales Tax Code, of the Borough Code shall be amended as follows:

<u>Section 1. Classification:</u> This ordinance is of a general and permanent nature and shall be codified in the Petersburg Municipal Code.

<u>Section 2.</u> Purpose: The purpose of this ordinance is to amend PMC Chapter 4.30 to incorporate amendments made to the uniform code by the Alaska Remote Seller Sales Tax Commission.

Section 3. Substantive Provisions:

Section 1: <u>Amendment</u>. Chapter 4.30 is hereby amended as follows. The language proposed for insertion is in red and underlined, and the language to be deleted is in blue and struck through.

4.30.005 - **Introduction**.

The Alaska Remote Seller Sales Tax Code, as set out in the provisions of this chapter, is an ordinance largely prepared by the Alaska Remote Seller Sales Tax Commission, of which the borough is a member. This ordinance is herein adopted in order to provide for administration by the Commission of the borough sales tax collected by remote sellers and marketplace facilitators, as those terms are defined herein, pursuant to section 4.30.230. When used in this chapter, the term "member jurisdiction" "taxing jurisdiction", "local jurisdiction" or "local taxing jurisdiction" refers to the Petersburg Borough.

4.30.010 - Interpretation.

A. In order to prevent evasion of the sales taxes and to aid in its administration, it is presumed that all sales and services by a person or entity engaging in business are subject to the sales tax.

- B. The application of the tax to be collected under this Code shall be broadly construed and shall favor inclusion rather than exclusion.
- C. Exemptions from the tax to be collected under this Code shall be narrowly construed against the claimant and allowed only when such exemption clearly falls within an exemption defined in the membertaxing jurisdiction's Code.
- D. The scope of this Code shall apply to remote sellers or marketplace facilitators, delivering products or services into member municipalities adopting this Code, within the State of Alaska.

4.30.020 - Title to collected sales tax.

Upon collection by the remote seller or marketplace facilitator, title to collected sales tax vests in the commission for remittance to the <u>membertaxing</u> jurisdiction. The remote seller or marketplace facilitator remits collected sales tax to the commission on behalf of the <u>membertaxing</u> jurisdiction, from whom that power is delegated, in trust for the <u>membertaxing</u> jurisdiction and is accountable to the commission and <u>membertaxing</u> jurisdiction.

4.30.030 - Collection—Rate.

- A. To the fullest extent permitted by law, the sales tax levied and assessed by the <u>membertaxing</u> jurisdiction shall be collected on all remote sales where delivery is made wholly or in part within the <u>memberlocal taxing</u> jurisdiction(s) that is a <u>member</u>, within the State of Alaska.
- B. The applicable tax shall be added to the sales price <u>as provided in the member jurisdiction's</u> <u>Sales Tax Code</u>, <u>based on point of delivery</u>.
- C. The tax rate added to the sale price shall be the tax rate for the <u>membertaxing</u> jurisdiction(s) where the property or product is sold, or service that was rendered is received, and based on the date the property or product was sold or the date the service rendered was received.
- D. An address and tax rate database will be made available to remote sellers and marketplace facilitators, indicating the appropriate tax rate to be applied.
- E. The tax assessed shall be consistent with relevant jurisdictional tax caps, single unit sales, and exemptions.
- F. When a sale is made on an installment basis, the applicable sales tax shall be collected at each payment, calculated at the sales tax rate in effect, and with the cap applied, at the time of the original sale or the date the service is rendered, based on the memberlocal jurisdictions Code(s).
- G. When a sales transaction involves placement of a single order with multiple deliveries made at different points in time that are separately invoiced, the applicable sales tax shall be collected on each separately invoiced delivery, calculated at the sales tax rate in effect, and with the cap applied, at the time of the original sale or the date the service is rendered.

4.30.040 - Obligation to collect tax—Threshold criteria.

A. Any remote seller or marketplace facilitator must collect and remit sales tax in compliance with all applicable procedures and requirements of law, provided the remote seller or

marketplace facilitator has met one of the following threshold criteria ("threshold criteria") in the <u>current or</u> previous calendar year:

- 1. The remote seller's statewide gross sales, including the seller's marketplace facilitator's statewide gross sales, from the sale(s) of property, products or services delivered into the state meets or exceeds one hundred thousand dollars (\$100,000.00); or
- 2. The remote seller, including the seller's marketplace facilitator, sold property, products, or services delivered into the state in two hundred (200) or more separate transactions.
- B. For purposes of determining whether the threshold criteria are met, remote sellers or marketplace facilitators shall include all gross sales, from all sales of goods, property, products, or services rendered within the State of Alaska.

4.30.050 - Reporting and Remittance Requirements for Local and Remote Sales.

- A. Sellers with a physical presence in the member jurisdiction and no remote or internet-based sales shall report and remit to, and comply with standards of, including audit authority, the taxing jurisdiction.
- B. Sellers with a physical presence in the member jurisdiction that also have remote or internet-based sales where the point of delivery is in a different taxing jurisdiction shall (i) report and remit the remote or internet sales to the commission; and ii) report and remit the in-store sales to the taxing jurisdiction.
- C. Sellers with a physical presence in the member jurisdiction that also have remote or internet-based sales where the point of delivery is in the same member jurisdiction shall report and remit those remote sales to the member jurisdiction.
- <u>D. Sellers and marketplace facilitators that do not have a physical presence in the member</u> jurisdiction must report and remit to the commission all remote sales where the point of delivery is in the member jurisdiction.
- E. A marketplace facilitator is considered the remote seller for each sale facilitated through its marketplace and shall collect, report, and remit sales tax to the commission. A marketplace facilitator is not considered to be the remote seller for each sale or rental of lodging facilitated through its marketplace, wherein the seller is considered to have a physical presence in the member jurisdiction.

4.30.0650 - No retroactive application.

The obligations to collect and remit sales tax required by this chapter are applicable at the effective date of the membertaxing jurisdiction's ordinance adopting the Alaska Remote Seller Sales Tax Code.

4.30.0760 - Payment and collection.

Pursuant to this Code, taxes imposed shall be due and paid by the buyer to the remote seller or marketplace facilitator at the time of the sale of property or product or date service is rendered, or with respect to credit transactions, at the time of collection. It shall be the duty of each remote seller or marketplace facilitator to collect the taxes from the buyer and to hold those taxes in trust

for the taxing authority of the <u>membertaxing</u> jurisdiction. Failure by the remote seller or marketplace facilitator to collect the tax shall not affect the remote seller's, or marketplace facilitator's, responsibility for payment to the commission.

4.30.0870 - Remote seller and marketplace facilitator registration requirement.

- A. If a remote seller's gross statewide sales within the last calendar year meets or exceeds the threshold criteria from section .040, the remote seller shall register with the commission. If the remote seller is a marketplace seller and only makes sales in Alaska through a marketplace, the marketplace seller is not required to register with the commission. The marketplace seller must submit an affidavit attesting to these facts on a form provided by the commission.
- <u>B.</u> If a marketplace facilitator's gross statewide sales within the last calendar year meets or exceeds the threshold criteria from section. 040, the marketplace facilitator shall register with the commission.
- CB. A remote seller or marketplace facilitator meeting the threshold criteria shall apply for a certificate of sales tax registration within thirty (30) calendar days of the effective date of this Code or within thirty (30) calendar days of meeting the threshold criteria whichever occurs second. Registration shall be to the commission on forms prescribed by the commission.
- DC. An extension may be applied for and granted based on criteria established by the commission, based on evidence produced to describe time necessary to update software or other technical needs, not to exceed <u>ninety</u> (90) days.
- ED. Upon receipt of a properly executed application, the commission shall confirm registration, stating the legal name of the remote seller or marketplace facilitator, the primary address, and the primary sales tax contact name and corresponding title. The failure of the commission to confirm registration does not relieve the remote seller or marketplace facilitator of its duty to collect and remit sales tax.
- FE. Each business entity shall have a sales tax registration under the advertised name.
- **GF**. The sales tax certificate is non-assignable and non-transferable.
- H. The sales tax certificate satisfies the member jurisdiction's requirement to obtain a municipal business license or tax identification number, provided the remote seller does not have a physical presence in that jurisdiction.

4.30.0980 - Tax filing schedule.

- A. All remote sellers or marketplace facilitators subject to this Code shall file a return on a form or in a format prescribed by the commission and shall pay the tax due.
- B. Filing of sales tax returns are due monthly; quarterly <u>or less frequent</u> filing is optional upon application and approval by the commission, consistent with the code of the <u>memberlocal</u> jurisdiction.
- C. A remote seller or marketplace facilitator who has filed a sales tax return will be presumed to be making sales in successive periods unless the remote seller or marketplace facilitator files a return showing a termination or sale of the business in accordance with this Code.

D. The completed and executed return, together with the remittance in full for the tax due, shall be transmitted to and must be received by the commission on or before midnight Alaska Standard Time on the due date. Monthly returns are due the last day of the immediate subsequent month. Quarterly returns are due as follows:

Quarter 1 (January—March): April 30

Quarter 2 (April—June): July 31

Quarter 3 (July—September): October 31

Quarter 4 (October—December): January 31

- E. If the last day of the month following the end of the filing period falls on a Saturday, Sunday, federal holiday or Alaska state holiday, the due date will be extended until the next business day immediately following.
- F. Any remote seller or marketplace facilitator holding a remote seller registration shall file a sales tax return even though no tax may be due. This return shall show why no tax is due. If the remote seller or marketplace facilitator intends to continue doing business a return shall be filed reflecting no sales and a confirmation of the intent to continue doing business and shall continue to do so each filing period until the entity ceases doing business or sells the business. If the remote seller or marketplace facilitator intends to cease doing business, a final return shall be filed along with a statement of business closure.
- G. The remote seller or marketplace facilitator shall prepare the return and remit sales tax to the commission on the same basis, cash or accrual, which the remote seller or marketplace facilitator uses in preparing its federal income tax return. The remote seller or marketplace facilitator shall sign the return, and transmit the return, with the amount of sales tax and any applicable penalty, interest or fees that it shows to be due, to the commission.
- H. Remote sellers and marketplace facilitators failing to comply with the provisions of this Code shall, if required by the commission and if quarterly filing has been chosen, file and transmit collected sales taxes more frequently until such time as they have demonstrated to the commission that they are or will be able to comply with the provisions of this Code. Six (6) consecutive on-time sales tax filings, with full remittance of the sales taxes collected, shall establish the presumption of compliance and return to quarterly filing.
- I. The preparer of the sales tax return shall keep and maintain all documentation supporting any and all claims of exempted sales and purchases. Documentation for exempted sales should include the number of the exemption authorization card presented by the buyer at the time of the purchase; the date of the purchase; the name of the person making the purchase; the organization making the purchase; the total amount of the purchase; and the amount of sales tax exempted. This documentation shall be made available to the commission upon request. Failure to provide such documentation may invalidate that portion of the claim of exemption for which no documentation is provided.

4.30.100099 - Estimated tax.

A. In the event the commission is unable to ascertain the tax due from a remote seller or marketplace facilitator by reason of the failure of the remote seller or marketplace facilitator to keep accurate books, allow inspection, or file a return, or by reason of the remote seller or

marketplace facilitator filing a false or inaccurate return, the commission may make an estimate of the tax due based on any evidence in their possession.

- B. Sales taxes may also be estimated, based on any information available, whenever the commission has reasonable cause to believe that any information on a sales tax return is not accurate.
- C. A remote seller's or marketplace facilitator's tax liability under this Code may be determined and assessed for a period of six (6) years after the date the return was filed or due to be filed with the commission. No civil action for the collection of such tax may be commenced after the expiration of the six (6) -year period except an action for taxes, penalties and interest due from those filing periods that are the subject of a written demand or assessment made within the six (6) -year period, unless the remote seller or marketplace facilitator waives the protection of this section.
- D. The commission shall notify the remote seller or marketplace facilitator, in writing, that the commission has estimated the amount of sales tax that is due from the remote seller or marketplace facilitator. The commission shall serve the notice on the remote seller or marketplace facilitator by delivering the notice to the remote seller's or marketplace facilitator's place of business, or by mailing the notice by certified mail, return receipt requested, to the remote seller's or marketplace facilitator's last known mailing address. A remote seller or marketplace facilitator who refuses the certified mail will be considered to have accepted the certified mail for purposes of service.
- E. The commission's estimate of the amount of sales tax that is due from a remote seller or marketplace facilitator shall become a final determination of the amount that is due unless the remote seller or marketplace facilitator, within thirty (30) calendar days after service of notice of the estimated tax:
 - 1. Files a complete and accurate sales tax return for the delinquent periods supported by satisfactory records and accompanied by a full remittance of all taxes, interest, penalties, costs and other charges due; or
 - 2. Files a written notice with the commission appealing the estimated tax amount in accordance with the appeal procedures, <u>under the provisions of section .160 of this chapter</u>.
 - 3. Arguments or reasons for failure to timely file a return and remit taxes collected shall not be considered a valid basis or grounds for granting an appeal. The basis and grounds for granting an appeal of an assessment are:
 - a. The identity of the remote seller or marketplace facilitator is in error;
 - b. The amount of the debt is erroneous due to a clerical error (and the nature and extent of the error is specified in the request for appeal); or
 - c. The remote seller or marketplace facilitator disputes the denial of exemption(s) for certain sales.
- F. The amount of sales tax finally determined to be due under this section shall bear interest and penalty from the date that the sales tax originally was due, plus an additional civil penalty of <u>fifty dollars</u> (\$50.00) for each calendar month or partial month for which the amount of sales tax that is due has been determined.

4.30.<u>110</u><u>100</u> - Returns—Filing contents.

A. Every remote seller or marketplace facilitator required by this chapter to collect sales tax shall file with the commission upon forms furnished by the commission a return setting forth the following information—with totals rounded to the nearest dollar:

- 1. Gross sales rounded to the nearest dollar;
- 2. The nontaxable portions separately stating the amount of sales revenue attributable to each class of exemption, rounded to the nearest dollar;
- 3. Computation of taxes to be remitted;
- 4. Calculated discount (if applicable) based on membertaxing jurisdiction's code; and
- 5. Such other information as may be required by the commission.
- B. Each tax return remitted by a remote seller or marketplace facilitator shall be signed (digital or otherwise) by a responsible individual who shall attest to the completeness and accuracy of the information on the tax return.
- C. The commission reserves the right to reject a filed return for failure to comply with the requirements of this Code for up to three months from the date of filing. The commission shall give written notice to a remote seller or marketplace facilitator that a return has been rejected, including the reason for the rejection.

4.30.120110 - Refunds.

- A. Upon request from a buyer or remote seller or marketplace facilitator, the commission shall provide a determination of correct tax rate and amount applicable to the transaction. In the case of an overpayment of taxes, the remote seller or marketplace facilitator shall process the refund and amend any returns accordingly.
- B. If the claimant is a remote seller or marketplace facilitator, and the tax refund is owed to any buyer, the remote seller or marketplace facilitator submits, and the commission approves, a refund plan to all affected buyers.
- C. <u>Interest will not be paid on tax refund requests filed with the commission.</u>
- <u>D.</u> The <u>membertaxing</u> jurisdictions may allow a buyer to request a refund directly from the <u>membertaxing</u> jurisdiction.

4.30.130120 - Amended returns.

- A. A remote seller or marketplace facilitator may file an amended sales tax return, with supporting documentation, and the commission may accept the amended return, but only in the following circumstances:
 - 1. The amended return is filed within one year of the original due date for the return; and
 - 2. The remote seller or marketplace facilitator provides a written justification for requesting approval of the amended return; and

- 3. The remote seller or marketplace facilitator agrees to submit to an audit upon request of the commission.
- B. The commission shall notify the remote seller or marketplace facilitator in writing (by email or otherwise) whether the commission accepts or rejects an amended return, including the reasons for any rejection.
- C. The commission may adjust a return for a remote seller or marketplace facilitator if, after investigation, the commission determines the figure included in the original returns are incorrect; and the commission adjusts the return within <u>threetwo</u> (3) years of the original due date for the return.
- D. A remote seller or marketplace facilitator may file a supplemental sales tax return, with supporting documentation, and the commission may accept the supplemental return, but only in the following circumstances:
 - 1. The remote seller or marketplace facilitator provides a written justification for requesting approval of the supplemental return; and
 - 2. The remote seller or marketplace facilitator agrees to submit to an audit upon request of the commission.

4.30.140130 - Extension of time to file tax return.

Upon written application of a remote seller or marketplace facilitator, stating the reasons therefor, the commission may extend the time to file a sales tax return but only if the commission finds each of the following:

- 1. For reasons beyond the remote seller's or marketplace facilitator's control, the remote seller or marketplace facilitator has been unable to maintain in a current condition the books and records that contain the information required to complete the return;
- 2. Such extension is a dire necessity for bookkeeping reasons and would avert undue hardship upon the remote seller or marketplace facilitator;
- 3. The remote seller or marketplace facilitator has a plan to cure the problem that caused the remote seller or marketplace facilitator to apply for an extension and the remote seller or marketplace facilitator agrees to proceed with diligence to cure the problem;
- 4. At the time of the application, the remote seller or marketplace facilitator is not delinquent in filing any other sales tax return, in remitting sales tax to the commission or otherwise in violation of this chapter;
- 5. No such extension shall be made retroactively to cover existing delinquencies.

4.30.<u>150</u>140 - Audits.

A. Any remote seller or marketplace facilitator who has registered with the commission, who is required to collect and remit sales tax, or who is required to submit a sales tax return is subject to a discretionary sales tax audit at any time. The purpose of such an audit is to examine the business records of the remote seller or marketplace facilitator in order to determine whether

- appropriate amounts of sales tax revenue have been collected by the remote seller or marketplace facilitator and remitted to the commission.
- B. The commission is not bound to accept a sales tax return as correct. The commission may make an independent investigation of all retail sales or transactions conducted within the State or membertaxing jurisdiction.
- C. The records that a remote seller or marketplace facilitator is required to maintain under this chapter shall be subject to inspection and copying by authorized employees or agents of the commission for the purpose of auditing any return filed under this chapter, or to determine the remote seller's or marketplace facilitator's liability for sales tax where no return has been filed.
- D. In addition to the information required on returns, the commission may request, and the remote seller or marketplace facilitator must furnish, any reasonable information deemed necessary for a correct computation of the tax.
- E. The commission may adjust a return for a remote seller or marketplace facilitator if, after investigation or audit, the commission determines that the figures included in the original return are incorrect, and that additional sales taxes are due; and the commission adjusts the return within threetwo (3) years of the original due date for the return.
- F. For the purpose of ascertaining the correctness of a return or the amount of taxes owed when a return has not been filed, the commission may conduct investigations, hearings and audits and may examine any relevant books, papers, statements, memoranda, records, accounts or other writings of any remote seller or marketplace facilitator at any reasonable hour on the premises of the remote seller or marketplace facilitator and may require the attendance of any officer or employee of the remote seller or marketplace facilitator. Upon written demand by the commission, the remote seller or marketplace facilitator shall present for examination, in the office of the commission, such books, papers, statements, memoranda, records, accounts and other written material as may be set out in the demand unless the commission and the person upon whom the demand is made agree to presentation of such materials at a different place.
- G. The commission may issue subpoenas to compel attendance or to require production of relevant books, papers, records or memoranda. If any remote seller or marketplace facilitator refuses to obey any such subpoena, the commissioner may refer the matter to the commission's attorney for an application to the superior court for an order requiring the remote seller or marketplace facilitator to comply therewith.
- H. Any remote seller, marketplace facilitator, or person engaged in business who is unable or unwilling to submit their records to the commission shall be required to pay the commission for all necessary expenses incurred for the examination and inspection of their records maintained outside the commission.
- I. After the completion of a sales tax audit, the results of the audit will be sent to the business owner's address of record.
- J. In the event the commission, upon completion of an audit, discovers more than <u>five hundred dollars (\$500.00)</u> in additional sales tax due from a remote seller or marketplace facilitator resulting from a remote seller's or marketplace facilitator's failure to accurately report sales and taxes due thereupon, the remote seller or marketplace facilitator shall bear responsibility for the full cost of the audit. The audit fee assessment will be in addition to interest and penalties

applicable to amounts deemed to be delinquent by the commission at the time of the conclusion of the audit.

4.30.<u>160</u>150 - Audit or estimated tax protest.

A. If the remote seller or marketplace facilitator wishes to dispute the amount of the estimate, or the results of an examination or audit, the remote seller or marketplace facilitator must file a written protest with the commission, within thirty (30) calendar days of the date of the notice of estimated tax or results of an audit or examination. The protest must set forth:

- 1. The remote seller's or marketplace facilitator's justification for reducing or increasing the estimated tax amount, including any missing sales tax returns for the periods estimated; or
- 2. The remote seller's or marketplace facilitator's reasons for challenging the examination or audit results.
- B. In processing the protest, the commission may hold an informal meeting or hearing with the remote seller or marketplace facilitator, either on its own or upon request of the remote seller or marketplace facilitator, and may also require that the remote seller or marketplace facilitator submit to an audit, if one was not previously conducted, or a more formal audit, if an estimation audit was previously performed.
- C. The commission shall make a final written determination on the remote seller's or marketplace facilitator's protest and mail a copy of the determination to the remote seller or marketplace facilitator.
- D. If a written protest is not filed within thirty (30) days of the date of the notice of estimated tax or the result of a review, audit or examination, then the estimated tax, review, audit or examination result shall be final, due and payable to the commission.

4.30.170160 - Penalties and interest for late filing.

- A. A late filing fee of twenty-five dollars (\$25.00) per month (or quarter), or fraction thereof, shall be added to all late-filed sales tax returns, until a total of one hundred dollars (\$100.00) has been reached. shall be added to all late-filed sales tax reports in addition to interest and penalties. An incomplete return shall be treated as the filing of no return.
- B. Delinquent sales tax bear interest at the rate of <u>fifteen+5</u> percent (15%) per annum until paid.
- C. In addition, delinquent sales tax shall be subject to an additional penalty of five percent (5%) per month, or fraction thereof, until a total of twenty 20 percent (20%) of delinquent tax has been reached. The penalty does not bear interest.
- D. Fees, penalties and interest shall be assessed and collected in the same manner as the tax is assessed and collected, and applied first to fees, penalties and interest, second to past due sales tax.
- E. The filing of an incomplete return, or the failure to remit all tax, shall be treated as the filing of no return.
- F. A penalty assessed under this section for the delinquent remittance of sales tax or failure to file a sales tax return may be waived by the commission, upon written application of the remote seller or marketplace facilitator accompanied by a payment of all delinquent sales tax, interest and penalty otherwise owed by the remote seller or marketplace facilitator, within <u>forty-five (45)</u>

calendar days after the date of delinquency. A remote seller or marketplace facilitator may not be granted more than one waiver of penalty under this subsjection in any one calendar year, in accordance with the commission's penalty waiver policy. The commission shall report such waivers of penalty to the membertaxing jurisdiction, in writing.

4.30.180 - Remote Reseller Certificate of Exemption.

A. A remote seller with no physical presence in the member jurisdiction purchasing goods or services for the express purpose of resale to buyer(s) located in the member jurisdiction shall apply for a resale certificate through the commission.

B. The Remote Reseller Certificate of Exemption will expire at the end of the calendar year it is <u>issued.</u>

4.30.<u>190</u><u>170</u> - Repayment plans.

A. The commission may agree to enter into a repayment plan with a delinquent remote seller or marketplace facilitator. No repayment plan shall be valid unless agreed to by both parties in writing.

- B. A remote seller or marketplace facilitator shall not be eligible to enter into a repayment plan with the commission if the remote seller or marketplace facilitator has defaulted on a repayment plan in the previous two calendar years.
- C. The repayment plan shall include a secured promissory note that substantially complies with the following terms:
 - 1. The remote seller or marketplace facilitator agrees to pay a minimum of ten percent (10%) down payment on the tax, interest and penalty amount due. The down payment shall be applied first to penalty, then to accumulated interest, and then to the tax owed.
 - 2. The remote seller or marketplace facilitator agrees to pay the balance of the tax, penalty and interest owed in monthly installments over a period not to exceed two (2) years.
 - 3. Interest at a rate of <u>fifteen 15</u> percent <u>(15%)</u> per annum shall accrue on the principal sum due. Interest shall not apply to penalties owed or to interest accrued at the time the repayment plan is executed or accruing during the term of the repayment plan.
 - 4. If the remote seller or marketplace facilitator is a corporation or a limited liability entity, the remote seller or marketplace facilitator agrees to provide a personal guarantee of the obligations under the repayment plan.
 - 5. The remote seller or marketplace facilitator agrees to pay all future tax bills in accordance with the provisions of this chapter.
 - 6. The remote seller or marketplace facilitator agrees to provide a security interest in the form of a sales tax lien for the entire unpaid balance of the promissory note to be recorded by the commission at the time the repayment plan is signed. The remote seller or marketplace facilitator shall be responsible for the cost of recording the tax lien.
- D. If a remote seller or marketplace facilitator fails to pay two (2) or more payments in accordance with the terms of as required by the repayment plan agreement, the remote seller or

marketplace facilitator shall be in default and the entire amount owed at the time of default shall become immediately due. The commission will send the remote seller or marketplace facilitator a notice of default. The commission may immediately foreclose on the sales tax lien or take any other remedy available under the law.

4.30.200180 - Remote seller or marketplace facilitator record retention.

Remote sellers or marketplace facilitators shall keep and preserve suitable records of all sales made and such other books or accounts as may be necessary to determine the amount of tax which the remote seller or marketplace facilitator is obliged to collect. Remote sellers or marketplace facilitators shall preserve suitable records of sales for a period of six (6) years from the date of the return reporting such sales, and shall preserve for a period of six (6) years all documentation supporting exempted sales invoices of goods or services and merchandise purchased for resale, and all such other books, invoices and records as may be necessary to accurately determine the amount of taxes which the remote seller or marketplace facilitator was obliged to collect under this chapter.

4.30.210199 - Cessation or transfer of business.

A. A remote seller or marketplace facilitator who sells, leases, conveys, forfeits, <u>assigns</u>, <u>gifts</u>, <u>or otherwise</u> transfers (<u>collectively</u>, <u>a "transfer"</u>) or <u>assigns</u> the majority of their business interest, including <u>to</u> a creditor or secured party, shall make a final sales tax return within <u>thirty</u> (30) days after the date of such conveyance.

- B. At least ten (10) business days before any such <u>transfersale</u> is completed, the remote seller or marketplace facilitator shall send to the commission, by approved communication (email confirmation, certified first-class mail, postage prepaid) a notice that the remote seller's or marketplace facilitator's interest is to be conveyed and shall include the name, address and telephone number of the person or entity to whom the interest is to be conveyed.
- C. Upon notice of <u>transfersale</u> and disclosure of buyer, the commission shall be authorized to disclose the status of the remote seller's or marketplace facilitator's sales tax account to the named buyer or assignee.
- D. Upon receipt of notice of a sale or transfer, the commission shall send the transferee a copy of this Code with this section highlighted.
- E. Neither the commission's failure to give the notice nor the transferee's failure to receive the notice shall relieve the transferee of any obligations under this section.
- F. Following receipt of the notice, the commission shall have sixty (60) days in which to perform a final sales tax audit and assess sales tax liability against the remote seller or marketplace facilitatorseller of the business. If the notice is not mailed at least ten (10) business days before the transfersale is completed, the commission shall have twelve (12) months from the date of the completion of the transfersale or the commission's knowledge of the completion of the transfersale within which to begin a final sales tax audit and assess sales tax liability against the remote seller or marketplace facilitatorseller of the business. The commission may also initiate an estimated assessment if the requirements for such an assessment exist.

- G. A person acquiring any interest of a remote seller or marketplace facilitator in a business required to collect the tax under this chapter assumes the liability of the remote seller or marketplace facilitator for all taxes due the commission, whether current or delinquent, whether known to the commission or discovered later, and for all interest, penalties, costs and charges on such taxes.
- H. Before the effective date of the transfer, the transferee of a business shall obtain from the commission an estimate of the delinquent sales tax, penalty and interest, if any, owed by the remote seller or marketplace facilitator as of the date of the transfer, and shall withhold that amount from the consideration payable for the transfer, until the remote seller or marketplace facilitator has produced a receipt from the commission showing that all tax obligations imposed by this chapter have been paid. A transferee that fails to withhold the amount required under this subsection shall be liable to the commission and membertaxing jurisdiction for the lesser of the amount of delinquent sales tax, penalty and interest due from the remote seller or marketplace facilitator as of the date of transfer, and the amount that the transferee was required to withhold.
- I. In this section, the term "transfer" includes the following:
 - 1. A change in voting control, or in more than <u>fifty50</u> percent <u>(50%)</u> of the ownership interest in a remote seller or marketplace facilitator that is a corporation, limited liability company or partnership; or
 - 2. A sale of all or substantially all the assets used in the business of the remote seller or marketplace facilitator; or
 - 3. The initiation of a lease, management agreement or other arrangement under which another person becomes entitled to the remote seller's or marketplace facilitator's gross receipts from sales, rentals or services.
- J. Subsection H. of this section shall not apply to any person who acquires their ownership interest in the ongoing business as a result of the foreclosure of a lien that has priority over the commission's sales tax lien.
- K. Upon termination, dissolution or abandonment of a <u>corporate</u>-business<u>entity</u>, any officer having control or supervision of sales tax funds collected, or who is charged with responsibility for the filing of returns or the payment of sales tax funds collected, shall be personally liable for any unpaid taxes, interest, administrative costs and penalties on those taxes if such <u>personofficer</u> willfully fails to pay or cause to be paid any taxes due from the corporation. In addition, regardless of willfulness, each director, <u>member</u>, or <u>general partner</u> of the <u>entityeorporation</u> shall be jointly and severally liable for unpaid amounts. The <u>personofficer</u> shall be liable only for taxes collected which became due during the period he or she had the control, supervision, responsibility or duty to act for the corporation. This section does not relieve the <u>entityeorporation</u> of other tax liabilities or otherwise impair other tax collection remedies afforded by law.
- L. A remote seller or marketplace facilitator who terminates the business without the benefit of a purchaser, successor or assign shall make a final tax return and settlement of tax obligations within thirty (30) days after such termination. If a final return and settlement are not received within thirty (30) days of the termination, the remote seller or marketplace facilitator shall pay a penalty of one hundred dollars (\$100.00), plus an additional penalty of twenty-five dollars

(\$25.00) for each additional thirty- (30-) day period, or part of such a period, during which the final return and settlement have not been made, for a maximum of six (6) additional periods.

4.30.220200 - Use of information on tax returns.

A. Except as otherwise provided in this chapter, all returns, reports and information required to be filed with the commission under this Code, and all information contained therein, shall be kept confidential and shall be subject to inspection only by:

- 1. Employees and agents of the commission and <u>membertaxing</u> jurisdiction whose job responsibilities are directly related to such returns, reports and information;
- 2. The person supplying such returns, reports and information; and
- 3. Persons authorized in writing by the person supplying such returns, reports and information.
- B. The commission will release information described in subsection A. of this section pursuant to subpoena, order of a court or administrative agency of competent jurisdiction, and where otherwise required by law to do so.
- C. Notwithstanding subsection A. of this section, the following information is available for public inspection:
 - 1. The name and address of sellers and marketplace facilitators;
 - 2. Whether a business is registered to collect taxes under this chapter;
 - 3. The name and address of businesses that are <u>sixty (60)</u> days or more delinquent in filing returns or in remitting sales tax, or both filing returns and remitting sales tax; and, if so delinquent, the amount of estimated sales tax due, and the number of returns not filed.
- D. The commission may provide the public statistical information related to sales tax collections, provided that no information identifiable to a particular remote seller or marketplace facilitator is disclosed.
- E. Nothing contained in this section shall be construed to prohibit the delivery to a person, or their duly authorized representative, of a copy of any return or report filed by them, nor to prohibit the publication of statistics so classified as to prevent the identification of particular buyers, remote sellers, or marketplace facilitators, nor to prohibit the furnishing of information on a reciprocal basis to other agencies or political subdivisions of the state or the United States concerned with the enforcement of tax laws.
- F. Nothing contained in this section shall be construed to prohibit the disclosure through enforcement action proceedings or by public inspection or publication of the name, estimated balance due, and current status of payments, and filings of any remote seller or marketplace facilitator or agent of any remote seller or marketplace facilitator required to collect sales taxes or file returns under this chapter, who fails to file any return and/or remit in full all sales taxes due within thirty (30) days after the required date for that business. Entry into any agreement whether pursuant to the provisions of this chapter or otherwise shall not act as any prohibition to

disclosure of the records of that remote seller or marketplace facilitator as otherwise provided in this chapter.

- G. A prospective lessee or purchaser of any business or business interest may inquire as to the obligation or tax status of any business upon presenting to the commission a release of tax information request signed by the authorized agent of the business.
- H. Except as otherwise provided herein, aAll returns referred to in this chapter, and all data taken therefrom, shall be kept secure from public inspection, and from all private inspection.

4.30.230210 - Violations.

- A. A remote seller or marketplace facilitator that fails to file a sales tax return or remit sales tax when due, in addition to any other liability imposed by this Code, shall pay to the commission all costs incurred by the commission to determine the amount of the remote seller's or marketplace facilitator's liability or to collect the sales tax, including, without limitation, reviewing and auditing the remote seller's or marketplace facilitator's business records, collection agency fees, and actual reasonable attorney's fees.
- B. A person who causes or permits a corporation of which the person is an officer or director, a limited liability company of which the person is a member or manager, or a partnership of which the person is a partner, to fail to collect sales tax or to remit sales tax to the commission as required by this Code shall be liable to the commission for the amount that should have been collected or remitted, plus any applicable interest and penalty.
- C. Notwithstanding any other provision of law, and whether or not the commission initiates an audit or other tax collection procedure, the commission may bring a declaratory judgment action against a remote seller or marketplace facilitator believed to meet the criteria to establish that the obligation to remit sales tax is applicable and valid under local, state and federal law. The action shall be brought in the judicial district of the membertaxing jurisdiction.
- D. The commission may cause a sales tax lien to be filed and recorded against all real and personal property of a remote seller or marketplace facilitator where the remote seller or marketplace facilitator has:
 - 1. Failed to file sales tax returns for two (2) consecutive filing periods as required by the Code; or
 - 2. Failed within <u>sixty (60)</u> days of the end of the filing period from which taxes were due to either (a) remit all amounts due or (b) to enter into a secured payment agreement as provided in this Code.
 - 3. Prior to filing a sales tax lien, the commission shall cause a written notice of intent to file to be mailed to the last known address of the delinquent remote seller or marketplace facilitator.
- E. In addition to other remedies discussed in this Code, the commission may bring a civil action to:
 - 1. Enjoin a violation of this Code. On application for injunctive relief and a finding of a violation or threatened violation, the superior court shall enjoin the violation.

- 2. Collect delinquent sales tax, penalty, interest and costs of collection, either before or after estimating the amount of sales tax due.
- 3. Foreclose a recorded sales tax lien as provided by law.
- F. All remedies hereunder are cumulative and are in addition to those existing at law or equity.

4.30.240220 - Penalties for violations.

- A. In the event that a penalty provided below is different from the sale penalty in the member jurisdiction's sales tax code, the penalty prescribed in the member jurisdiction's sales tax code will apply.
- <u>BA</u>. buyer, remote seller, or marketplace facilitator who knowingly or negligently submits false information in a document filed with the commission pursuant to this Code is subject to a penalty of <u>five hundred dollars</u> (\$500.00).
- <u>CB</u>. A remote seller or marketplace facilitator who knowingly or negligently falsifies or conceals information related to its business activities with the commission or <u>membertaxing</u> jurisdiction is subject to a penalty of <u>five hundred dollars</u> (\$500.00).
- <u>DC</u>. A person who knowingly or negligently provides false information when applying for a certificate of exemption is subject to a penalty of <u>five hundred dollars</u> (\$500.00).
- D. Any remote seller or marketplace facilitator who fails to file a return by the due date required under this chapter, regardless of whether any taxes were due for the reporting period for which the return was required, shall be subject to a penalty of \$25.00 for the first sales tax return not timely filed. The filing of an incomplete return shall be treated as the filing of no return.
- E. A remote seller or marketplace facilitator who fails or refuses to produce requested records or to allow inspection of their books and records shall pay to the commission a penalty equal to three (3) times any deficiency found or estimated by the commission with a minimum penalty of five hundred dollars (\$500.00).
- F. A remote seller or marketplace facilitator who falsifies or misrepresents any record filed with the commission is guilty of an infraction and subject to a penalty of <u>five hundred dollars</u> (\$500.00) per record.
- G. Misuse of an exemption card is a violation and subject to a penalty of <u>fifty dollars (\$50.00)</u> per incident of misuse.
- H. Nothing in this chapter shall be construed as preventing the commission from filing and maintaining an action at law to recover any taxes, penalties, interest and/or fees due from a remote seller or marketplace facilitator. The commission may also recover attorney's fees in any action against a delinquent remote seller or marketplace facilitator.

4.30.230 - Sellers with a physical presence in the taxing jurisdiction.

A. Sellers with a physical presence in a taxing jurisdiction and no remote or internet-based sales shall report and remit to, and comply with standards of, including audit authority, the taxing jurisdiction.

- B. Sellers with a physical presence in a taxing jurisdiction that also have remote or internet-based sales where the point of delivery is in a different taxing jurisdiction shall (i) report and remit the remote or internet sales to the commission; and ii) report and remit the in-store sales to the taxing jurisdiction.
- C. Sellers with a physical presence in a taxing jurisdiction that also have remote or internet based sales where the point of delivery is in the same taxing jurisdiction shall report and remit those remote sales to the taxing jurisdiction.
- D. Sellers and marketplace facilitators that do not have a physical presence in a taxing jurisdiction must report and remit all remote sales to the commission.
- E. For all purchases, the tax rate added to the sale price shall be as provided in the taxing jurisdiction's sales tax code, based on point of delivery.
- F. A marketplace facilitator is considered the remote seller for each sale facilitated through its marketplace and shall collect, report, and remit sales tax to the commission. A marketplace facilitator is not considered to be the remote seller for each sale or rental of lodging facilitated through its marketplace, wherein the seller is considered to have a physical presence in the taxing jurisdiction.

4.30.250240 - Remittance of tax; remote seller held harmless.

- A. Any remote seller or marketplace facilitator that collects and remits sales tax to the commission as provided by law may use an electronic database of state addresses that is certified by the commission pursuant to subsection (C) of this section to determine the jurisdictions to which tax is owed.
- B. Any remote seller or marketplace facilitator that uses the data contained in an electronic database certified by the commission pursuant to subsection (C) of this section to determine the jurisdictions to which tax is owed shall be held harmless for any tax, charge, or fee liability to any taxing jurisdiction that otherwise would be due solely as a result of an error or omission in the database.
- C. Any electronic database provider may apply to the commission to be certified for use by remote sellers or marketplace facilitators pursuant to this section. Such certification shall be valid for three (3) years. In order to be certified, an electronic database provider shall have a database that satisfies the following criteria:
 - 1. The database shall designate each address in the state, including, to the extent practicable, any multiple postal address applicable to one location and the taxing jurisdictions that have the authority to impose a tax on purchases made by purchasers at each address in the state.
 - 2. The information contained in the electronic database shall be updated as necessary and maintained in an accurate condition. In order to keep the database accurate, the database provider shall provide a convenient method for taxing-jurisdictions that may be affected by the use of the database to inform the provider of apparent errors in the database. The provider shall have a process in place to promptly correct any errors brought to the provider's attention.

4.30.260 - Savings Clause.

If any provision of chapter 4.30, the Alaska Remote Seller Sales Tax Code, or chapter 4.28, Sales Tax, is determined by the commission or an adjudicatory body of competent jurisdiction to discriminate against a remote seller in favor of a local seller with a physical presence in the Borough, the discriminatory provision shall continue in effect only to the extent such provision does not discriminate against a remote seller, and the comparable code provision applicable to a local seller will apply to a remote seller, and the remainder of chapter 4.30 and chapter 4.28 shall continue in full force and effect.

4.30.270250 - Definitions.

Whenever the following words and terms are used in this chapter, they shall have the meaning herein ascribed unless the context clearly indicates otherwise. Other definitions are found in the definitional section of the membertaxing jurisdiction's general sales tax ordinance.

"Buyer" or "purchaser" means a person to whom a sale of property or product is made or to whom a service is furnished.

"Commission" means the Alaska Remote Seller Sales Tax Commission established by agreement between local government taxing jurisdictions within Alaska, and delegated tax collection authority.

"Delivered electronically" means delivered to the purchaser by means other than tangible storage media.

"Delivery charges" means charges by the seller of personal property or services for preparation and delivery to a location designated by the purchaser of personal property or services, including, but not limited to, transportation, shipping, postage, handling, crating and packing.

"Entity-based exemption" means an exemption based on who purchases the product or who sells the product. An exemption that is available to all individuals shall not be considered an entitybased exemption.

"Goods for resale" means:

- A. The sale of goods by a manufacturer, wholesaler or distributor to a retail vendor; sales to a wholesale or retail dealer who deals in the property sold, for the purpose of resale by the dealer.
- B. Sales of personal property as raw material to a person engaged in manufacturing components for sale, where the property sold is consumed in the manufacturing process of, or becomes an ingredient or component part of, a product manufactured for sale by the manufacturer.
- C. Sale of personal property as construction material to a licensed building contractor where the property sold becomes part of the permanent structure.

"Lease" or "rental" means any transfer of possession or control of tangible personal property for a fixed or indeterminate term for consideration. A lease or rental may include future options to purchase or extend.

"Local sale" means a sale by a seller with a physical presence in a taxing jurisdiction, where the point of delivery is a location within the same taxing jurisdiction.

"Marketplace" means a physical or electronic place, platform or forum, including a store, booth, internet website, catalog or dedicated sales software application, where products or services are offered for sale.

"Marketplace facilitator" means a person that contracts with remote sellers to facilitate for consideration, regardless of whether deducted as fees from the transaction, the sale of the remote seller's property, product or services through a physical or electronic marketplace operated by the person, and engages:

- A. Directly or indirectly, through one or more affiliated persons in any of the following:
 - 1. Transmitting or otherwise communicating the offer or acceptance between the buyer and remote seller;
 - 2. Owning or operating the infrastructure, electronic or physical, or technology that brings buyers and remote sellers together;
 - 3. Providing a virtual currency that buyers are allowed or required to use to purchase products from the remote seller; or
 - 4. Software development or research and development activities related to any of the activities described in B. of this subsection, if such activities are directly related to a physical or electronic marketplace operated by the person or an affiliated person; and
- B. In any of the following activities with respect to the seller's products:
 - 1. Payment processing services;
 - 2. Fulfillment or storage services;
 - 3. Listing products for sale;
 - 4. Setting prices;
 - 5. Branding sales as those of the marketplace facilitator;
 - 6. Order taking;
 - 7. Advertising or promotion; or
 - 8. Providing customer service or accepting or assisting with returns or exchanges.

"Marketplace seller" means a person that makes retail sales through any physical or electronic marketplace that is operated by a marketplace facilitator.

"Member <u>jurisdiction</u>" means a taxing jurisdiction that is a signatory of the Alaska Intergovernmental Remote Seller Sales Tax Agreement, thereby members of the commission, and who have adopted the Alaska Remote Seller Sales Tax Code. <u>In this chapter 4.30</u>, it refers to the Petersburg Borough.

"Monthly" means occurring once per calendar month.

"Person" means an individual, trust, estate, fiduciary, partnership, limited liability company, limited liability partnership, corporation, or any other legal entity.

"Physical presence" for purposes of section 4.30.230 means a seller who establishes any one or more of the following within the membera local taxing jurisdiction:

- 1. Has any office, distribution or sales house, warehouse, storefront, or any other place of business within the boundaries of the memberlocal taxing jurisdiction;
- 2. Solicits business or receiving orders through any employee, agent, salesman, or other representative within the boundaries of the <u>memberlocal taxing</u> jurisdiction-or engages in activities in this state that are significantly associated with the seller's ability to establish or maintain a market for its products in this state;
- 3. Provides services or holds inventory within the boundaries of the <u>memberlocal taxing</u> jurisdiction;
- 4. Rents or leases property located within the boundaries of the <u>memberlocal taxing</u> jurisdiction.

A seller that establishes a physical presence within the <u>memberlocal taxing</u> jurisdiction in any calendar year will be deemed to have a physical presence within the <u>memberlocal taxing</u> jurisdiction for the following calendar year.

"Point of delivery" means the location at which property or a product is delivered or service rendered.

- A. When the product is not received or paid for by the purchaser at a business location of a remote seller in the membera taxing jurisdiction, the sale is considered delivered to the location where receipt by the purchaser (or the purchaser's recipient, designated as such by the purchaser) occurs, including the location indicated by instructions for delivery as supplied by the purchaser (or recipient) and as known to the seller.
- B. When the product is received or paid for by a purchaser who is physically present at a business location of a remote seller in the membera taxing jurisdiction, the sale is considered to have been made in the membertaxing jurisdiction where the purchaser is present even if delivery of the product takes place in another taxing jurisdiction. Such sales are reported and tax remitted directly to the membertaxing jurisdiction, not to the commission.
- C. When the service is not received by the purchaser at a business location of a remote seller, the service is considered delivered to the location where the purchaser receives the service.
- <u>D.</u> For products <u>or services</u> transferred electronically, or other sales where the remote seller or marketplace facilitator lacks a delivery address for the purchaser, the remote seller or marketplace facilitator shall consider the point of delivery of the sale to be the billing address of the buyer.

"Product-based exemptions" means an exemption based on the description of the product and not based on who purchases the product or how the purchaser intends to use the product.

"Professional services" means services performed by architects, attorneys at law, certified public accountants, dentists, engineers, land surveyors, surgeons, veterinarians, and practitioners of the healing arts (the arts and sciences dealing with the prevention, diagnosis, treatment and cure or alleviation of human physical or mental ailments, conditions, diseases, pain or infirmities) and such occupations that require a professional license under Alaska Statute.

"Property" and "product" and "good" means both tangible property, an item that can be seen, weighed, measured, felt, or touched, or that is in any other manner perceptible to the senses; and

intangible property, anything that is not physical in nature (i.e.; intellectual property, brand recognition, goodwill, trade, copyright and patents).

"Quarter" means trimonthly periods of a calendar year; January—March, April—June, July—September, and October—December.

"Receive or receipt" for purposes of section 4.30.030 and the definition of "pPoint of dDelivery" means:

- A. Taking possession of property or product;
- B. Making first use of services;
- C. Taking possession or making first use of digital goods, whichever comes first.

The terms "receive" and "receipt" do not include temporary possession by a shipping company on behalf of the purchaser.

"Remote sales" means sales of goods or services by a remote seller or marketplace facilitator.

"Remote seller" means a seller or marketplace facilitator making sales of goods or services <u>for deliverydelivered</u> within the State of Alaska, without having a physical presence in <u>the membera taxing</u> jurisdiction <u>in which delivery is made.</u>, or conducting business between taxing jurisdictions, when sales are made by internet, mail order, phone or other remote means. A marketplace facilitator shall be considered the remote seller for each sale facilitated through its marketplace.

"Resale of services" means sales of intermediate services to a business where the charge for which will be passed directly by that business to a specific buyer.

"Sale" or "retail sale" means any sale of services for any purpose other than for resale, or any transfer of property or product for consideration for any purpose other than for resale.

"Sales <u>price</u> or purchase price" means the total amount of consideration, including cash, credit, property, products, and services, for which property, products, or services are sold, leased, or rented, valued in money, whether received in money or otherwise, without any deduction for the following:

- A. The seller's cost of the property or product sold;
- B. The cost of materials used, labor or service cost, interest, losses, all costs of transportation to the seller, all taxes imposed on the seller, and any other expense of the seller;
- C. Charges by the seller for any services necessary to complete the sale, other than delivery and installation charges;
- D. Delivery charges;
- E. Installation charges; and
- F. Credit for any trade-in, as determined by state law.

"Seller" means a person making sales of property, products, or services, or a marketplace facilitator facilitating sales on behalf of a seller.

"Services" means all services of every manner and description, which are performed or furnished for compensation-outside the taxing jurisdiction, and delivered electronically or otherwise into

the <u>member</u>taxing jurisdiction (but excluding any that are rendered physically within the taxing jurisdiction), including but not limited to:

- 1. Professional services;
- 2. Services in which a sale of property or product may be involved, including property or products made to order;
- 3. Utilities and utility services not constituting a sale of property or products, including but not limited to sewer, water, solid waste collection or disposal, electrical, telephone services and repair, natural gas, cable or satellite television, and Internet services;
- 4. The sale of transportation services;
- 5. Services rendered for compensation by any person who furnishes any such services in the course of his trade, business, or occupation, including all services rendered for commission; and
- 6. Advertising, maintenance, recreation, amusement, and craftsman services.

"Tax cap" means a maximum taxable transaction.

"Taxing jurisdiction" means a local government in Alaska that has a sales tax. and is a member of the Alaska Remote Seller Sales Tax Commission.

"Transferred electronically" means obtained by the purchaser by means other than tangible storage media.

4.30.280260 - Supplemental definitions.

For purposes of this chapter, the commission may promulgate supplemental definitions that are incorporated into this remote seller sales tax code, provided that they are not in conflict with or contrary to definitions set forth in chapter 4.28.the general sales tax ordinance of the taxing jurisdiction. Supplemental definitions are available at www.arsstc.org. Provisions of the supplemental definitions that are amended, deleted, or added prior to or after the effective date of the latest amendment to this chapter shall be applicable for purposes of this chapter on the effective date provided for such amendments, deletions, or additions, including retroactive provisions.

Noticed: Effective:

<u>Section 4. Severability:</u> If any provision of this ordinance or any application to any person or circumstance is held invalid, the remainder of this ordinance and the application to other persons or circumstances shall not be affected.

<u>Section 5. Effective Date:</u> This Ordinance shall become effective immediately upon final passage.

Passed and approved by the this day of	Petersburg Borough Assembly, Petersburg, Alaska , 2021.
	Mark Jensen, Mayor
TTEST:	
Debra K. Thompson, Borough Clerk	 c Adopted:



To: ARSSTC Members

From: Clinton Singletary, Statewide Municipal Sales Tax Director

Re: Uniform Code Updates - March 2021

Over the months of December & January, Commission staff met weekly with representatives from member jurisdictions to discuss and work through numerous code updates that Commission staff have been accumulating over the last year. Many of these needed updates are more clerical in nature, but several are more substantive and will have a clear impact on the Commission and/or member jurisdictions.

Following is a breakdown of the more substantive updates that were agreed upon by the Code Update Working Group, including a brief justification / background of why the update is being recommended.

At its February 24, 2021 meeting, the ARSSTC Board of Directors formally approved the proposed updates to the Uniform Code.

Code Section	Description	Justification / Background
Section 040(A)	Threshold calculation updated to include current year, not just previous calendar year.	Not as limiting a timeframe since there are now two time windows to be examined in determining threshold.
Section 050	Was the old Section 230; renamed section to more accurate description; included language for local sale.	No change to the original intent of this section. Section title better describes goal of section and inclusion of "local sale" better describes the type of transaction. "Local Sale" was also added as a new definition.
Section 080 A & B	Remove registration requirement for marketplace sellers who only sell on marketplaces.	Tax would already be collected by the marketplace, the seller would have nothing to report. Versions of this can be found in other states. Added affidavit requirement.
Section 080 (H)	Member jurisdiction business license clarification	Add language explaining that registration as remote seller satisfies jurisdiction business license requirements, but only if seller does not have physical presence in jurisdiction. Common question from sellers.
Section 090 (B)	Allow for annual filing frequency, dependent on member jurisdiction code allowances.	Will be modifying filing frequency change policy to only grant annual if no taxable sales.
Section 110 (A)	Clarifies rounding language	Specifies that only gross sales and exempt sales should be rounded.
Section 120 (C)	Interest on refund requests	Specifies that the Commission will not pay interest on refund requests.



Section 170 (A)	Late Filing fee language	Update late filing fee to max out at 4 months, same as penalty in C.
Section 170 (F)	Penalty Waivers	The code specifies the timeframe in which a waiver can be requested and limits the waiver to one a year. Waiver policy will be developed to fine-tune the number of waivers allowed and the circumstances that will qualify for a waiver.
Section 180	Remote Reseller Certificate	Codifies the existence of the remote reseller certificate
Section 240	Penalty cleanup / clarification	Paragraph A was added to defer to member jurisdiction penalties if the member penalty is different. Removed old paragraph E on late filing fees since that is a duplicate of Section 170.
Section 260	Savings Clause	Provides discrimination protection.
Section 270 – Definitions		
	Local sale	Used in Section 050
	Marketplace	Used in conjunction with definition of marketplace seller, for purposes of Section 080
	Marketplace Seller	For purposes of Section 080
	Point of Delivery	Added paragraph C specific to POD for services
	Remote Seller	Cleaned up definition to focus on a seller making sales into jurisdiction where the seller does not have physical presence. Applies to both in-state & out of state sellers.
	Services	Updated definition to specify any service provided which is delivered into a member jurisdiction.

Other Changes throughout the Uniform Code

- Throughout the code the use of the term jurisdiction was updated to focus on either taxing jurisdiction or member jurisdiction. These definitions were updated such that taxing jurisdiction is just a jurisdiction in Alaska with a sales tax. Member jurisdiction is a taxing jurisdiction that has adopted the Uniform Code.
- Sections 100(C), 130(C), 150(E), and 200 were all standardized for a 3-year timeframe, instead of the varying years.

Item 15B.

Petersburg Borough, Petersburg, Alaska RESOLUTION #2021-06

A RESOLUTION OF THE PETERSBURG BOROUGH SETTING THE MILLAGE RATES FOR THE FISCAL YEAR JULY 1, 2021 THROUGH JUNE 30, 2022

WHEREAS, the Assessor has completed the final assessment records and the total taxable assessed value of all real property within the Petersburg Borough as of January 1, 2021 is \$329,943,400. Of this amount the taxable assessed valuation of Service Area 1 totals \$280,042,900 and

WHEREAS, Petersburg Municipal Code 4.24.300 B. states that the assembly shall, before June 15th, establish the mill rate of the tax levy, by designating the number of mills upon each dollar of value of assessed taxable real property that shall be levied; and

WHEREAS, Petersburg Charter, section 12.03 states that the tax on real property shall not exceed 10 mills, except tax on real property necessary to retire debt approved by the voters is excluded from this limit; and

WHEREAS, the State of Alaska has not yet committed to funding any school bond debt reimbursement in FY2022 and it will be up to the Borough to fund 100% of the School General Obligation annual bond payments;

THEREFORE, BE IT RESOLVED that the Assembly of the Petersburg Borough by this resolution hereby adopts and levies the following millage rate upon each dollar of assessed taxable real property for the fiscal year July 1, 2021 through June 30, 2022:

AREA WIDE - EDUCATION	4.1 mills
SERVICE AREA 1 (IN ADDITION TO AREA WIDE)	
SERVICE AREA 1 GENERAL PURPOSES	4.58 mills
GO BOND DEBT RETIREMENT	
AQUATIC CENTER	1.02 mills
VOCATIONAL EDUCATION BUILDING	.20 mills
SCHOOL DEFFERED MAINTENANCE	.58 mills
LIBRARY BOND	.38 mills
ASSISTED LIVING DEBT	.64 mills
SERVICE AREA 1 TOTAL	11.5 mills

BE IT FURTHER RESOLVED, all 2021 property taxes shall become past due by October 15, 2021 after 4:30 p.m. per Petersburg Municipal Code 4.24.320 A.; and if not paid by the due date are delinquent.

PASSED, APPROVED, AND ADOPTED by the Assembly of the Petersburg Borough on the 7th day of June, 2021.

ATTEST:	Mark Jensen, Mayor

Debra K. Thompson, Clerk

Petersburg Borough, Alaska RESOLUTION #2021-07

A RESOLUTION OF THE PETERSBURG BOROUGH ASSEMBLY AUTHORIZING
PETERSBURG TO PROVIDE AND CERTIFY CERTAIN INFORMATION THAT WILL PERMIT
THE SOUTHEAST ALASKA POWER AGENCY TO OBTAIN FINANCING FOR A SUBMARINE
CABLE REPLACEMENT PROJECT AND PARTICIPATE IN THE ALASKA MUNICIPAL 2021
BOND ISSUANCE

WHEREAS, The Southeast Alaska Power Agency (the "Agency") is a joint action agency formed under the authority of AS 42.45.300-.320 by the City of Ketchikan d/b/a Ketchikan Public Utilities, the City and Borough of Wrangell d/b/a City of Wrangell Light Department, and the Petersburg Borough, as successor in interest to the City of Petersburg, d/b/a Petersburg Municipal Power & Light (each, a "Member Utility"); and

WHEREAS, the Agency issued electric revenue bonds in 2009 (the "2009 Bonds") and 2015 (the "2015 Bonds"), participated in the 2019 Alaska Municipal Bond Bank ("Bond Bank") financing that served to refund for savings the Agency's Electric Revenue Refunding Bonds, Series 2009 with the cooperation of the Member Utilities; and

WHEREAS, in order to complete the Submarine Cable Replacement Project, the Agency has proposed to issue its Electric Revenue Bond, Series 2021, through the Bond Bank in a principal amount not to exceed \$11,300,000 (the "2021 Bond"); and

WHEREAS, to permit the Agency to issue the 2021 Bond, the Agency has requested that each of the Member Utilities provide and certify to certain information relating to the operation of its electric utility, as described in this resolution;

THEREFORE, BE IT RESOLVED by the Assembly of the Petersburg Borough, as follows:

Section 1. To permit the Agency to finance the Submarine Cable Replacement Project and issue the Electric Revenue Bonds, Series 2021. The Mayor, Borough Manager, Finance Director, Borough Attorney, and other appropriate officers of Petersburg are each authorized and directed to provide to the Agency and certify, as necessary, information about Petersburg Municipal Power & Light relating to the Long-Term Power Sales Agreement ("PSA") between Petersburg Municipal Power & Light and the Agency. In particular, an appropriate officer of Petersburg is authorized to execute on behalf of Petersburg a certificate as to such information in substantially the form presented to this Assembly and to provide such additional certifications as in their judgment may be necessary or desirable to assist the Agency with its plan of financing to replace the Submarine Cable in the Stikine crossing between the islands of Woronkofski and Vank that will benefit Petersburg. All acts taken pursuant to the authority of this resolution but prior to its effective date are hereby ratified and confirmed.

Section 2. This resolution shall be in full force and effect immediately upon adoption.

PASSED AND APPROVED by the Petersburg Borough Assembly on June 7, 2021.

	Mark Jensen, Mayor	
ATTEST:		
- <u></u> -		
Debra K. Thompson, Borough Clerk		

EXHIBIT C

\$11,330,000 SOUTHEAST ALASKA POWER AGENCY ELECTRIC REVENUE BOND, SERIES 2021

TAX AND GENERAL CERTIFICATE OF PETERSBURG BOROUGH

The Southeast Alaska Power Agency (the "Agency"), a joint action agency formed under the authority of AS 42.45.300-.320 by the City of Ketchikan d/b/a Ketchikan Public Utilities ("KPU"), the City and Borough of Wrangell d/b/a City and Borough of Wrangell Light Department ("Wrangell"), and the Petersburg Borough, as successor in interest to the City of Petersburg, d/b/a Petersburg Municipal Power and Light ("Petersburg"), intends to issue its Electric Revenue Bond, Series 2021, in the principal amount of \$11,330,000 (the "2021 Bond"), as authorized by Resolution No. 2021-078 adopted by the Agency's Board of Directors on May 13, 2021 (the "Resolution"), and issued under an Amended and Restated Indenture of Trust, dated May 2, 2019 (the "Indenture"), between the Agency and Wells Fargo Bank, National Association (the "Trustee").

Power is sold by the Agency to Petersburg (a "Member Utility") under a Long-Term Power Sales Agreement between the Agency and the Member Utility (the "PSA") effective February 19, 2009.

Proceeds of the 2021 Bond will be used to (i) finance improvements to an existing transmission line, specifically a failed electrical submarine power cable in the Stikine crossing between the islands of Woronkofski and Vank, and (ii) pay the costs of issuance.

Capitalized terms not defined herein have the meanings given them in the Indenture.

Pursuant to the Treasury Regulations and requirements of the Loan Agreement executed by the Agency in connection with the sale of the 2021 Bond to the Alaska Municipal Bond Bank (the "Bond Bank"), Petersburg, as a member of the Agency, makes and enters into this Certificate as follows:

As the Borough Manager of Petersburg Borough, I hereby certify, represent and covenant that:

- 1. I am the duly appointed and acting Borough Manager of Petersburg Borough, authorized to sign this Certificate on behalf of Petersburg pursuant to Resolution No. 2021-07 of the Borough Assembly of Petersburg Borough adopted on June 7, 2021.
- 2. There is no action, suit, proceedings or investigation at law or in equity before or by any court or governmental body pending or, to the best of my knowledge, threatened against Petersburg that would materially adversely affect the operations of Petersburg's electrical system, its financial condition, or its ability to perform its obligations under the PSA.
- 3. Petersburg will make all payments required under the PSA as an operations and maintenance expense of Petersburg for the cost of purchased power and energy.

4. Petersburg acknowledges that by Section 11(b) of the PSA it has consented to SEAPA's assignment to the Trustee under the Indenture of SEAPA's rights to receive payments from Petersburg under the PSA.

5. Pledged Funds.

- (a) Other than the Electric Enterprise Fund, established by Petersburg no funds or accounts have been or are expected to be established and no money or property has been or is expected to be pledged or otherwise restricted by Petersburg (no matter where held or the source thereof) that is expected to be used or available to be used to pay, directly or indirectly, payments to be made to the Agency by Petersburg under the PSA. Petersburg does not and will not have any credit enhancement or liquidity device relating to its payment obligations under the PSA. No particular amount in the Electric Enterprise Fund has been or will be earmarked or otherwise restricted to make, directly or indirectly, payments to be made to the Agency by Petersburg under the PSA, and there are no assurances that adequate amounts will be on deposit in the Electric Enterprise Fund to be used to make, directly or indirectly, payments to be made to the Agency by Petersburg under the PSA, because amounts in the Electric Enterprise Fund can be used for any lawful electric system purpose.
- (b) Neither Petersburg nor any agency, department or division of Petersburg Borough has on hand any funds that could legally and practically be used for the purposes for which the 2021 Bond is being issued that are not pledged, budgeted, earmarked or otherwise necessary to be used for other purposes. Since no such funds exist, accordingly, the Agency will not use proceeds of the 2021 Bond, directly or indirectly, to replace funds of Petersburg or any agency, department or division of Petersburg Borough that could be used for the purposes for which the 2021 Bond are being issued. Since no such funds exist, accordingly, the Agency will not use proceeds of the 2021 Bond to replace any proceeds of any prior issuance of obligations by Petersburg or any agency, department or division of Petersburg Borough.
- (c) No portion of the payments to be made to the Agency by Petersburg under the PSA or any credit enhancement or liquidity device relating to the foregoing is or will be directly or indirectly guaranteed (in whole or in part) by the United States (or any agency or instrumentality thereof).

6. Payment and Use.

(a) No more than 5% of the Project benefiting Petersburg financed by the 2021 Bond, will be used, directly or indirectly, in whole or in part, in any Private Business Use. "Private Business Use" means any use of the Projects by any person or entity other than a state or local governmental unit, including as a result of (i) ownership, (ii) actual or beneficial use pursuant to a lease or a management, service incentive payment, research or output contract or (iii) any other similar, agreement or understanding, whether written or oral, except for use of the Project on the same basis as the general public. Private Business Use includes any formal or informal arrangement with any person other than a state or local governmental unit that conveys special legal entitlements to any portion of the Project that is available for use by the general public or that conveys to any person or entity other than a

state or local governmental unit any special economic benefit with respect to any portion of the Project that is not available for use by the general public.

(b) Except for contracts for the purchase of output of the Project permitted by Section 7, no user of the Project other than a state or local governmental unit will use more than 5% of the Project, in the aggregate, on any basis other than the same basis as the general public.

7. Use of Power by Non-Governmental Entities.

- No more than 5% of the electrical output of the Project will be sold or (a) transferred to any person or entity that is not a state or local governmental unit pursuant to any agreement or understanding, whether written or oral (or permit to be otherwise used, directly or indirectly) pursuant to (i) a "take contract," (ii) a "take or pay contract," (iii) a "requirements contract" that contains contractual terms that obligate the purchaser to make payments that are not contingent on the output requirements of the purchaser or that obligates the purchaser to have output requirements or (iv) a wholesale "requirements contract" the term of which, including all renewal options, exceeds five years or pursuant to which the amount of output to be purchased under the contract (and any other requirements contract with the same purchaser or a related person with respect to the Project) exceeds 5% of the output of the Project. A "take contract" is a contract under which the purchaser agrees to pay for the output under the contract if the Project is capable of providing the output. A "take or pay contract" is a contract under which a purchaser agrees to pay for the output under the contract, whether or not the Project is capable of providing the output. A "requirements contract" is any contract for the purchase of output, other than a take contract or a take or pay contract, under which a nongovernmental person agrees to purchase all or part of its requirements.
- (b) Notwithstanding paragraph (a) above, an output contract with respect to the Project may be executed if:
 - (i) the term of the contract, including all renewal options, is not longer than three years;
 - (ii) the contract either is a negotiated, arm's-length arrangement that provides for compensation at fair market value or is based on generally applicable and uniformly applied rates; and
 - (iii) the Project was not financed for a principal purpose of providing output for use by that nongovernmental person.
- (c) An agreement to swap or pool output with respect to the Project with one or more governmental persons will not be entered into unless under the agreement:
 - (i) the swapped output is reasonably expected to be approximately equal in value (determined over periods of three years or less); and

- (ii) the purpose of the agreement is to enable each of the parties to satisfy different peak load demands, to accommodate temporary outages, to diversify supply, or to enhance reliability in accordance with prudent reliability standards.
- (d) No output contract that is properly characterized as a lease for federal income tax purposes will be entered into with respect to the Project.
- (e) The terms used in this Section 7 shall be interpreted and construed in accordance with their meaning under Section 141 (b) of the Internal Revenue Code of 1986, as amended, including the Treasury Regulations promulgated thereunder, as amended, as such terms are interpreted and construed from time to time, and such interpretations and constructions, when applicable, shall be applied to the 2021 Bond and the Tax Certificate attached hereto.
- 8. I hereby acknowledge that the representations and covenants set forth in Sections 5, 6, and 7 of this Certificate may be relied upon by the Agency in connection with its issuance of the 2021 Bond.

Dated as of June 16, 2021

PETERSBURG BOROUGH, ALASKA, d/b/a PETERSBURG MUNICIPAL POWER AND LIGHT

By:	
Stephen Giesbrecht, Petersburg Borough Manager	

MEMORANDUM

TO: MAYOR JENSEN AND BOROUGH ASSEMBLY

FROM: KARL HAGERMAN, EOC INCIDENT COMMANDER

SUBJECT: EOC RECOMMENDATIONS: LOCAL PUBLIC HEALTH MANDATES AND ALERTS

DATE: 6/3/2021

CC: STEVE GIESBRECHT, BOROUGH MANAGER

DEBRA THOMPSON, BOROUGH CLERK PHIL HOFSTETTER, PMC ADMINISTRATOR

In keeping with the previously approved plan to stand down the Emergency Operations Center, I am pleased to offer the following recommendations to the Assembly.

Mandate #3 – In-person Participation by the Public at Assembly meetings. This mandate has served its purpose to reduce the risk associated with gathering a crowd of diverse individuals in an enclosed space. Currently, the EOC is confident that the local risk is low enough to support public participation in the Assembly Chambers again. The EOC recommends repeal of this mandate.

Mandate #5 – Borough Harbor Facilities – Vessel Docking and Disembarkment. This mandate was recently revised and extended to the end of September 2021. However, the EOC has seen that a large majority of cruise businesses, that are targeted by this mandate, have taken it upon themselves to develop extensive protective plans for their crew and passengers and have placed a heavy, if not complete, emphasis on full vaccination requirements before boarding the vessels. As a result of the industry trend and the vaccination rate of Petersburg residents, the EOC sees no reason to extend this mandate past the expiration of the local Disaster Emergency Declaration, which is set to expire on June 30th. Passengers and crew of tour and cruise vessels should still follow CDC guidelines for mitigating COVID-19 onboard, and in the communities they visit, but the EOC sees no need to monitor this activity any longer due to the lowered risk now associated with the industry. **The EOC recommends allowing the expiration of this mandate to coincide with the expiration of the disaster declaration, on June 30th.**

Mandate #6 – Submission of Travel Plans. This mandate served to protect the community from critical infrastructure travelers who may bring the virus with them while performing their work. At this time, it is common for businesses to have travel mitigation plans on file with the State of Alaska and that frequent travelers are vaccinated, thereby protecting Petersburg from transmission of the virus. The EOC recommends repeal of this mandate.

Health Directive #7 – Non-congregate Sheltering. This mandate was excellent insurance for the community if we had a positive case within our population that was either homeless or a first responder or health care worker. While the program saw little use, the costs of reserving rooms was covered by FEMA throughout the existence of the mandate. At this time, the current expiration date for the directive was set at May 31, 2021 so there is no official action by the Assembly needed to repeal it. **The program is now expired and no action is required by the Assembly.**

Health Alert #4 – Intrastate Travel. This protective action was downgraded from a mandate to a health alert this spring. At the present time the State of Alaska Health Advisory #2 is in place, which recommends testing and mitigations for intrastate travelers in Alaska. Traveler testing will still be

available at the airport in Petersburg, or at the Petersburg Medical Center, for as long as the State contracts with the Borough and PMC staffing levels support the service. **The EOC recommends repeal of this Health Alert.**

Repeal of Mandate #10 – Interstate and International Travel. Similar to the intrastate travel guidance by the State of Alaska, interstate and international travel is covered by State Health Advisory #3 to test and mitigate the spread of COVID-19. The EOC feels that the State recommendations are adequate to guide travelers insofar as prudent travel mitigations for protection of Petersburg's population. As mentioned above, COVID-19 testing will continue to be available to travelers for as long as the State contracts with the Borough and PMC staffing levels support the service. The EOC recommends the repeal of this mandate.

The bulk of these recommendations are made as we see the highly positive impacts that have been brought about by a vaccinated population. Vaccines have given us our lives back and the Medical Center will continue to emphasize the importance of vaccinations to our ongoing health and the health of our economy. Vaccination reduces the chances of being infected by the virus and if a vaccinated person is infected, their symptoms and severity of the infection are markedly reduced in comparison to an unvaccinated person. The EOC fully supports the efforts by the PMC and State of Alaska to increase vaccinations throughout Petersburg and Alaska in general. The vaccine's success has allowed for a huge step back to "normal" and we encourage the Assembly to support these recommendations.

Thank you for your consideration.

AWARD RECOMMENDATION

TO: STEVE GIESBRECHT, BOROUGH MANAGER

FROM: KARL HAGERMAN, UTILITY DIRECTOR

SUBJECT: IRA II STREET SEWER – AWARD RECOMMENDATION

DATE: 5/28/2021

D' 11

CC: DEBBIE THOMPSON, BOROUGH CLERK

PROJECT FILE

The Wastewater department publicly solicited bids for the Ira II Street Sewer Replacement project from May 5–28, 2021. The project is for the replacement, regrading and relocating of the Ira II Street sewer main and installation of new manholes. The current main is not properly graded and pipe joints are failing in many areas. Additionally, the recent construction of a duplex near 8th and Ira II will increase the use of the main and lead to more frequent problems for the entire neighborhood if not corrected.

Two bids were received for the work, both from local companies. Below is the bid summary, including the Engineer's estimate provided by Harai and Associates.

<u>Bidder</u>	Bid amount
Rock N Road	\$297,180.00
Reid Brothers	\$359,230.00
Engineer's Estimate	\$271,650.00

The apparent low bidder is Rock N Road Construction and after review of all bid documentation, the wastewater department and Engineer found that all paperwork is in order and affirm that Rock N Road Construction is the lowest, responsive, and responsible bidder.

At this time, the capital project fund balance does support the award of this contract. However, due to a dramatic rise in material costs over the last 12 months, the project fund balance will not support construction phase engineering/inspection costs or any project contingency. As a result, within the June 7, 2021 Assembly packet there is contained a request to increase the capital project budget for the Ira II Sewer project in the amount of \$46,000, for a total project budget of \$361,000. This additional transfer from Wastewater fund reserves will cover inspection and contingency needs of the project.

Contingent upon amendment and passage of Ordinance #2021-09 (FY22 budget ordinance) in its third and final reading, I recommend that the Assembly award the Ira II Street Sewer Replacement project to Rock N Road Construction of Petersburg for an amount not to exceed \$297,180.00.

Thank you for your consideration.



UNITED FISHERMEN OF ALASKA

Mailing Address: PO Box 20229, Juneau AK 99802-0229 Physical Address: 410 Calhoun Ave Ste 101, Juneau AK 99801

Phone: (907)586-2820 **Email:** ufa@ufa-fish.org

Website: www.ufafish.org

March 10, 2021

Mayor Mark Jensen

Dear Mayor Jensen,

My name is Frances Leach and I am the Executive Director of the United Fishermen of Alaska (UFA) in Juneau. I am writing to inquire if the City and Borough of Petersburg might be interested in joining UFA as a community supporting member. UFA is the largest statewide commercial fishing trade association, representing 37 commercial fishing organizations from fisheries throughout the state and its offshore waters. Our mission is to promote and protect the common interests of Alaska's commercial fishing industry as a vital component of Alaska's social and economic well-being. UFA's strength is a direct function of the breadth of our member groups that comprise our Board of Directors. We would welcome community supporting members such as the City and Borough of Petersburg that are not currently UFA members to join and support the economic benefits provided the State and local businesses by the commercial fishing industry.

Supporting community membership costs \$300 a year. Community supporting members have the communities web link included on UFA site (pasted below). You can see the list of communities and businesses that are members of UFA right now represent a broad spectrum of the fishing community. Each supporting community member also receives a membership certificate and UFA decals that can be displayed in public places to demonstrate your support of the commercial fishing industry. We know from experience that such support is much appreciated by our hundreds of permit holders and crew who live throughout the State.

I very much appreciate your time and consideration. If you'd like to discuss this letter further I would be happy to do so at your convenience. My number is 586-2820.

http://www.ufafish.org/member-organizations/business-members/

Sincerely.

Frances H. Leach Executive Director

MEMBER ORGANIZATIONS

Alaska Bering Sea Crabbers • Alaska Longline Fishermen's Association • Alaska Scallop Association • Alaska Trollers Association
Alaska Whitefish Trawlers Association • Area M Seiners Association • At-sea Processors Association • Bristol Bay Fishermen's Association
Bristol Bay Regional Seafood Development Association • Bristol Bay Reserve • Cape Barnabas, Inc. • Concerned Area "M" Fishermen
Cook Inlet Aquaculture Association • Cordova District Fishermen United • Douglas Island Pink and Chum • Freezer Longline Coalition • Fishing Vessel Owners Asso
Groundfish Forum • Kenai Peninsula Fishermen's Association • Kodiak Crab Alliance Cooperative • Kodiak Regional Aquaculture Association • Kodiak Seiners
ssociation • North Pacific Fisheries Association • Northern Southeast Regional Aquaculture Association • Northwest Setnetters Association • Petersburg Vessel Owner
Association • Prince William Sound Aquaculture Corporation • Purse Seine Vessel Owner Association • Seafood Producers Cooperative • Southeast Alaska Herring
Conservation Alliance • Southeast Alaska Fisherman's Alliance • Southeast Alaska Regional Dive Fisheries Association • Southeast Alaska Seiners
Southern Southeast Regional Aquaculture Association • United Catcher Boats • United Southeast Alaska Gillnetters
Valdez Fisheries Development Association

Petersburg City & Borough



United Fishermen of Alaska PO Box 20229 Juneau, AK 99802-0229 Phone 907.586.2820 ufa@ufafish.org www.ufafish.org

2018 Commercial Fishing and Seafood Processing Facts

Petersburg ranked as the #25 fishing port in the U.S. by weight and the #24 port by value, with landings of 35.3 million pounds of seafood worth \$44.7 million in 2018.6

JOBS - FISHING

Permit holders, crew and vessels:

Commercial fishing permit holders: 4881

Total permits owned: 1,088¹
Permit holders who fished: 370¹

Commercial crewmember license holders: **395**² Permit holders who fished plus crew: **765**^{1,2}

Percentage of local population who fished: 23.9%^{1,2,4} Commercial vessels home ported: 620³; owned: 583³; Each of these individual small and family businesses represents investment, employment, and income in the Petersburg Borough and Census Area.

INCOME

Estimated **ex-vessel income** by Petersburg–based fishermen: **\$50.5 million**¹

Earnings generated from commercial fishing circulated in the local economy through property and sales taxes; purchases of homes, rentals, hotels, electricity, entertainment, fuel, vehicles, food, repair and maintenance parts, transportation, travel, medical, and other services. Virtually every business in the Petersburg community benefits from commercial fishing dollars.

JOBS - PROCESSING

Seafood processing jobs in Petersburg: **651**⁵
Alaska resident processing jobs: 181⁵ **(27.8%)**Total processing wages: **\$10.1 million**⁵
Alaska resident processing wages: **\$4.9 million**⁵ **(47.93%)**Number of processing facilities: 8⁴

...AND MORE JOBS

In addition to direct harvester and processor workers, fisheries related jobs include hatcheries, fuel, accountants, consultants, air and water travel, hardware and marine repair and supply businesses, advocacy and marketing organizations, air cargo crew, freight agents, and scientists. Much of the seafood harvested in Petersburg was shipped or flown out, providing many more jobs.

Government related jobs include Alaska Department of Fish and Game • U.S. Forest Service • Fish and Wildlife Protection/Alaska Department of Public Safety • Docks and Harbors • Hatcheries • Alaska State Troopers • United States Coast Guard • University of Alaska School of Fisheries• Alaska Sea Grant Marine Advisory program, and more.

REVENUE to the State and Community through Fishery Taxes ...

FY 2018 shared taxes – Petersburg received \$893,722 in fisheries business and landing taxes through the municipal tax-sharing program from Petersburg fisheries landings and businesses.⁷ The State of Alaska received a like amount.

LEGISLATIVE DISTRICT

Petersburg is in House District 35, Senate District R.

The Petersburg Census Area includes Petersburg,
Kake, Kupreanof, and Port Alexander.

Salmon is the most abundant and valuable species to
Petersburg Census Area fishermen, with total
landings of over 24.6 million pounds worth more than
\$23.3 million.1

Footnotes - Sources:

- 1. Commercial fishing permit activity and estimated harvest and earnings by permit holder are from the Alaska Commercial Fishery Entry Commission (CFEC) for Petersburg Census Area, online at https://www.cfec.state.ak.us/fishery_statistics/earnings.htm.
- 2. Crew numbers are from Alaska Department of Fish and Game commercial crew license list, and are the number of full year adult resident license holders who list their address in a given community. http://www.adfq.alaska.gov/index.cfm?adfq=license.licensefile
- 3. Vessel numbers are from CFEC database data found online at https://www.cfec.state.ak.us/plook/#downloads and are a count of commercial fishing licensed vessels that list home port or ownership in a given community.
- 4. Number of processing facilities, and population data used to calculate the percentage of residents who fished, are from the Alaska Department of Commerce, Community, and Economic Development (DCCED) Community Database: https://www.commerce.alaska.gov/dcra/DCRAExternal.
- 5. Processor employment and wage data is from the Alaska Department of Labor at <a href="http://live.laborstats.alaska.gov/seafood/sea
- 6. NOAA, NMFS Office of Science and Technology, see reports "Total Commercial Fishery Landings at Major U.S. Ports" ranked by value and by weight at http://www.st.nmfs.noaa.gov/commercial-fisheries/commercial-landings/index.
- 7. Revenue figures are from the Alaska Department of Revenue Shared Taxes report: http://www.tax.alaska.gov/programs/sourcebook/index.aspx

From: Debra Thompson

Sent: Friday, May 14, 2021 11:23 AM **To:** Assembly; Department Heads

Subject: FW: Congressman Don Young Introduces Legislation to Rectify 50-Year Injustice

Keeping Land from Southeast Alaska Native Communities

Debra K. Thompson, CMC Borough Clerk/Human Resources Director

Petersburg Borough 907-772-5405



----- Forwarded message ------

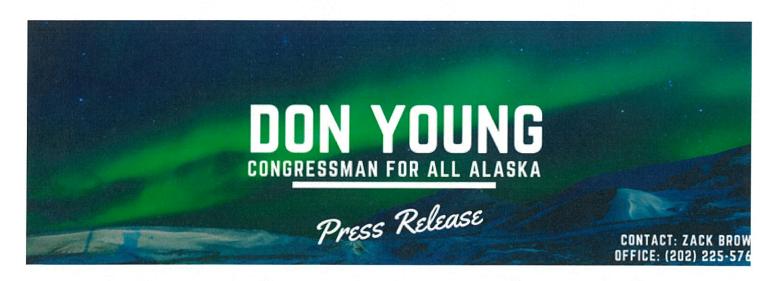
From: Brown, Zack < Zack.Brown@mail.house.gov >

Date: Thu, May 13, 2021 at 3:51 PM

Subject: Congressman Don Young Introduces Legislation to Rectify 50-Year Injustice Keeping Land from Southeast Alaska

Native Communities

To:



<u>Congressman Don Young Introduces Legislation to Rectify 50-Year Injustice</u>
<u>Keeping Land from Southeast Alaska Native Communities</u>

Item 16A.

Washington, D.C. – Today, Alaska Congressman Don Young introduced legislation to allow the Alaska Native communities of Haines, Ketchikan, Wrangell, Petersburg, and Tenakee to form urban corporations and receive land entitlements under the Alaska Native Claims Settlement Act of 1971 (ANCSA). During ANCSA's drafting process, these five Southeast communities were not included, preventing them from receiving land entitlements from the 44 million acres divided by the bill. Congressman Young's legislation rectifies this injustice by amending ANCSA, giving these communities the right to form an Alaska Native Urban Corporation and receive federal land — the same treatment other Southeast Native communities received a half-century ago. Text of the bill can be found <a href="https://example.com/heres/burg/new/maintenaction-received-new/maintenaction-recei

"For too long, the so-called 'landless' Alaska Natives, from the communities of Haines, Ketchikan, Petersburg, Tenakee, and Wrangell, have been denied the land and local resources that other village and urban corporations received under the Alaska Native Claims Settlement Act (ANCSA) of 1971," Congressman Don Young said. "This was an error that should have never happened, and I have always fought to secure the recognition that these communities deserve. Access to land is crucial, and will help bring economic opportunity and upward mobility to the Alaska Natives in Southeast. Today, I am very proud to introduce the Unrecognized Southeast Alaska Native Communities Recognition and Compensation Act. Just as we have with Alaska Native communities across our state, this bill would finally amend ANCSA to provide each landless community with the right to form an Alaska Native Urban Corporation, making them eligible to receive 23,040 acres of federal land. I am grateful to have the support of Southeast's Alaska Native communities as partners in this important initiative, and I sincerely appreciate the extensive input and engagement from stakeholders. Securing a better tomorrow for Alaska Natives starts with ensuring fair treatment under the law. I ask my friends on both sides of the aisle to stand with us in the critical and long-overdue effort."

"We will call upon all of our shareholders, Tribal citizens, and non-Tribal citizens alike, to continue supporting our efforts to right a wrong that has gone on far too long. We will work together to help address misconceptions and opposition in our local communities, and allow our communities to see the positive effects of corporate operations in Native communities," said Randy Williams, Ketchikan Landless Shareholder and Southeast Alaska Landless Corporation Director.

"I'm headed to my hometown of Petersburg this week to enjoy MayFest. It's the perfect example of how strong culture can drive commerce in our communities. The Landless Natives of Petersburg are looking for justice with their land back to have this same opportunity. We thank Congressman Young for getting the legislative process started in this current Congressional session," said Nicole Hallingstad, Petersburg Landless Shareholder.

"We are very excited to hear of the bill's introduction by Don Young earlier today. I would like to thank Congressman Young for once again fighting for our five unrecognized Landless Naive communities in Southeast Alaska to help us secure our land, provide community development and bring economic opportunities to our Indigenous Communities. We have not been idly sitting by waiting since the last Congress ended. We have been active meeting with the local governments, conservation groups and other interested parties. We all know this

Item 16A.

is a matter of equity and it is not going away until this injustice has been corrected," said Richard Rinenart, Wrangell Landless Shareholder.

This legislation is the result of extensive and ongoing outreach and collaboration with stakeholders in Southeast Alaska. It identifies specific parcels of land that would be conveyed to the newly-formed urban corporations, which are depicted on official maps produced by the U.S. Forest Service. Additionally, this bill also includes detailed terms to both protect many existing uses of those lands and to ensure that reasonable access for the public is maintained.

Click below for maps of proposed land selections for the aforementioned Southeast Alaska Native Communities:

Haines

<u>Tenakee</u>

Wrangell

Petersburg

Ketchikan

###

From: Rick Fish <rikfishgalatea@gmail.com>

Sent: Sunday, May 16, 2021 7:53 PM

To: Assembly Subject: Masks

Council Members -

Quick note to encourage the termination of the mask mandate in town. CDC has relaxed and major stores nationwide are dropping the requirement. By Monday more will join the trend. Even Anchorage has dropped masks. One could question their motives but what the heck, no masks in Anchorage. I'd even suggest an end to the "emergency". There really is no emergency nature to the current situation. Vaccinations are preceding to the point we have to start "pushing" people to get them. Petersburg according to the Pilot has the highest vaccination rate in the state. The hospital has never been close to being overrun with covid patients. New treatments not known at the beginning of the pandemic now help near centenarians survive a covid infection. The cruise ships as far as I know will only be bringing fully vaccinated passenger to town. The few who will never voluntarily get vaccinated should not be allowed to force the prudent majority of town to hold us hostage. The last few cases reported have all not been vaccinated and were infected while traveling outside Petersburg. If not now when? If "more" needs to be done let's be clear about what exactly it is that must happen to put all this behind us.

Again if not now when?

Rick Fish

From:

Joni Johnson <jjohnson@alaskacf.org>

Sent:

Sunday, May 16, 2021 9:47 PM

To:

Assembly

Subject:

2021 PCF Grant Recipients

Attachments:

SyttendeMai2021B.pdf

Hello, Petersburg Assembly Members -

I hope that you all had a wonderful weekend. Attached is an announcement of the 2021 grant recipients that PCF thought you might enjoy perusing. Sharing good news and success is always enjoyable!

Thanks kindly, joni



Please Pick. Click. Give. when you apply for your PFD!

Joni Johnson

Program Manager PO Box 1024, Petersburg, AK 99833 jjohnson@alaskacf.org Phone: 907.650.7466

Anchorage office: 1.855.336.6701 www.petersburgcf.org | Facebook





Happy Syttende Mai!



Celebrating Syttende Mai, celebrating the work of our nonprofits, and celebrating the success of the Petersburg Community Foundation grant-making endowment fund!

The 2021 Petersburg Community Foundation grant cycle is closed, and we have awarded \$24,175.00 to our local nonprofits. Awarding grants always feels good, and PCF wants to share this success.

The 2021 PCF Grant Recipients are...

In the category for innovation we have

The Petersburg Rainforest Festival -

improving accessibility for festival events: Covid led to an entirely socially-distant festival in 2020, but it has also led to being ready to provide the festival for the Long-term Care residents, those at home, and those not in Petersburg in 2021... with better technology.

The Petersburg Arts Council – outreach and communication to support the arts (partial fund): In a changing landscape, having a multi-faceted web platform will connect and share artist talent with our community.

In the communications category we have

KFSK – electrical system upgrade: With the upgrades and updates at KFSK, the electrical capacity has been maxed out. The electrical upgrade will meet the current demand and support the new HVAC system.

Community donations from friends and neighbors have built the endowment fund to fully fund five grant proposals and provide partial funding for an additional three this year. This is exciting, as is the thought of future grant-making as the fund grows! In the category for elder care we have

The Mountain View Manor – "deck the deck" (partial): Construction of the comfortable outdoor seating is about to commence, and PCF is one of many to contribute to this project.

In the youth category we have

The Petersburg Medical Center -

childcare/early childhood education needs assessment: Surveys, community meetings and a summary report will be completed in an effort to strength our current system.

The Petersburg City School District -

community-based (confidential) shredder program: Small business and educational opportunity for our secondary special education students.

The Petersburg Children Center – building maintenance: The gutter system will be replaced and the ramp reconstructed at the facility, improving the playground conditions and sheltering the ramp.

Good Beginnings/Kinder Skog – Rebbi Hus playground equipment (partial fund): Preschoolers will have a rock climbing wall, funded in part by PCF.

Skoal!

The Petersburg Community Foundation Advisory Board – Liz Cabrera, Glo Wollen, Sue Paulsen, Bill Tremblay, Karin McCullough, Holli Flint and Leo Luczak

From:

pcoc@alaskan.com

Sent:

Monday, May 17, 2021 10:05 AM

To:

Assembly

Subject:

Seasonal Tax Rate

Attachments:

Seasonal tax rate.docx

Dear Assembly.

Attached is a letter from the Chamber <u>not</u> in favor of the seasonal tax rate. If you have any questions, please don't hesitate to reach out. Thanks!

Mindy Lopez Chamber Admin 772-3646



Dear Assembly.

As a Chamber board we would like to express that we are against the seasonal sale tax rate for businesses. If you have any further questions, please contact the Chamber at 772-3646.

As always, thank you for you time and dedication. You are greatly appreciated.

Mindy Lopez Chamber Admin

From: Bob Martin <bobwmartin@yahoo.com>

Sent: Monday, May 17, 2021 2:00 PM

To: Assembly Subject: Term Limits

Dear Mayor and Assembly,

I'm against term limits. We don't have a problem. The pool of potential candidates willing to put in the time to do a good job is small. Why make it smaller? I will choose when someone has been there too long. Thanks -Bob Martin

From: rickgbraun@gmail.com

Sent: Monday, May 24, 2021 8:11 AM

To: Assembly Police Training

Greetings,

It seems that every day there are news items about inappropriate, dangerous and even deadly police actions throughout the country. When these incidents are investigated, the cause is often attributed to "a few bad apples" or poor police training. These problems have many causes and I don't have the education or knowledge to get into all of them. Petersburg Borough has a huge liability if it's police officers act in an unprofessional or unsafe manner. More importantly, Petersburg citizen's constitutional rights, health and safety are at great risk when police act inappropriately.

Petersburg has been very fortunate and not had many problems with bad police work. I commend our police department, the assembly and borough management for all their efforts to keep us safe. My request is that the borough look closely at the training our officers receive. Are they properly trained in constitutional rights, criminal laws, de-escalation skills and dealing with people with mental health issues? This is a very short list of the many skills police officers should be expert in.

My concern is that some of our officers get only the minimum amount of required training before being placed in circumstances that put them and the public at extreme risk if they react badly. Our police should be encouraged to constantly upgrade their education and training. They should be sent to training academies for courses that can't be taken on-line. Their pay should be increased based on their level of training. This is behind the scenes hard work that no one will notice unless it is neglected and we have a tragic incident.

Rick Braun

Sent from Mail for Windows 10

From:

Bob Martin <bobwmartin@yahoo.com>

Sent:

Thursday, May 27, 2021 12:47 PM

To:

Assembly

Subject:

Stand Down

Dear Mayor and Assembly,

Thanks for your special meeting to terminate the state of emergency and stand down the EOC. I had confidence in your intentions and you have not proved me wrong. Things are looking good! Let's move on. I also feel that the IC and EOC did the job they needed to do - nothing more, nothing less. It was stressful and thankless. I would like to thank them all now. Have a good summer! -Bob Martin.

From: Kathy Bracken <seanana49@yahoo.com>

Sent: Monday, May 31, 2021 10:41 PM

To: Emergency Operations Center; Assembly; Stephen Giesbrecht **Subject:** Special Assembly Meeting regarding emergency declarations

Members of the Assembly, City Manager, Emergency Operations Center Personnel:

As you debate ending mandates and the Emergency Declaration, there are some things I would like you to consider.

The pandemic is not behind us.

I understand that those of you who have been working with the public since mid-March, 2020, are "done" with it. You have been battered mercilessly for doing your job and trying to keep people safe. But, the pandemic is not done with us.

I have been vaccinated and feel comfortable around others who have also been vaccinated. I'm a bit less comfortable around unvaccinated people, but feel that I can keep myself healthy and safe.

I get the attitude "my body, my choice", and that's fine for the 12-and-over population. My concern is for the children under 12 who do not yet have that choice. Children do get covid, and a small percentage become very ill. The possibility of exposure for them still exists since 45% of the population (in Petersburg) remains unvaccinated.

Just 100 miles to the south of us, as of Friday, May 28th, Ketchikan's community risk level is high. They had six new cases that day, 28 new cases over the prior seven days, 82 new cases over the prior two weeks.

Metlakatla had three new positive cases, for a total of nine active, two of which are hospitalized, and a recent death. It is true that our positive test results are very low—3 as of Saturday. However, I feel that you would be kidding yourselves if you believe that everyone who has symptoms is coming forward for testing. Just as in the outbreak last winter, we can be fairly certain that there were folks who were exhibiting symptoms and not going in for testing.

The two articles at the end of my letter are important to this topic, and I hope you will read them. Many in our unvaccinated population are not wearing masks, or otherwise protecting themselves. When adjusted for unvaccinated people, the national death rate is "roughly the same as it was two months ago and is barely inching down" and hospitalizations are as high as they were three months ago.

In Ketchikan, for example, all but a very few of the cases were unvaccinated. We saw the same in the outbreak in Petersburg last winter, as well. And, there will be more and more travelers coming into Petersburg, many unvaccinated, who could potentially spread the virus. If safe behaviors (masking, testing, etc.) are still "recommended", at least there is an awareness that some people would like to be careful. Let's be optimistic, but let's also be cautious.

I'm also concerned that once the mandates are gone, it will be very hard to get them back if things get bad and we have another outbreak. They never have been enforced, but it seems they could still be on the books. The timeline for stepping down the Covid Emergency has been well-thought-out, and I sincerely hope it is successful, and not premature. I think some honest questions are how often will it be evaluated, and how quickly and easily can we reinstate an emergency declaration if necessary? Can the plan be placed in an inactive status rather than totally disbanded, at least until children under 12 can be vaccinated?

Informative articles:

Item 16B.

https://www.adn.com/nation-world/2021/05/29/the-unseen-covid-19-risk-for-unvaccinated-people/?fbclid=IwAR0juU0 6RJfK8132M53Ch-j2iW-wfMVHW sK9frxqc-F9sExjIL2VFO8zo

https://www.adn.com/alaska-news/2021/05/22/just-heartbreaking-even-with-ample-vaccine-alaskas-doctors-are-seeing-covid-19-patients-die/?fbclid=IwAR1b5nIPVq5N26jTwpJWA91nUe6prPNyR9yqXEEPuREEtBdosrkIDmIWQdo

Thank you for the opportunity to express my concerns, and thank you for keeping our city safe and healthy.

Respectfully, Kathy Bracken

From: Dana Thynes <danathynes@gmail.com>

Sent: Monday, May 31, 2021 9:44 PM

To: Assembly

Subject: Shut Down the EOC

Dear Assembly Members, May 31, 2021

Please stand down the EOC, and repeal the mask mandate.

Thank you,

Dana Thynes

From:

john <perhav@gci.net>

Sent:

Monday, May 31, 2021 4:41 PM

То:

Assembly

Subject:

mandate

I agree with Karl about removing the mask mandate. My wife and I and our friends are fully vaccinated so what ever happens to the anti vaccers anti maskers is what they want. I'm just hopeful that people would have values like protect and support your neighbor, a guy a couple of thousand years ago gave his life for that and few people back then believed him or what he was fighting to save us from.

Chapter 9.28 - FIREWORKS

Footnotes:

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Editor's note— Ord. No. 2019-04, § 3, adopted June 10, 2019, amended Chapter 9.28 to read as herein set out. Formerly, such chapter pertained to similar subject matter and derived from prior code §§ 39.40.010—39.40.040; Ord. 285 § 6 (part), 1973.

9.28.010 - Application—Definitions.

- A. Application of this chapter is limited to Service Area 1 of the borough.
- B. For purposes of this chapter, the following words, terms and phrases shall have the meanings ascribed to them:

"Consumer fireworks" or "1.4G fireworks" means small firework devices containing restricted amounts of pyrotechnic composition designed primarily to produce visible or audible effects by combustion, as further defined by the International Fire Code as adopted by the borough.

"Display fireworks" or "1.3G fireworks" means large firework devices which are explosive materials intended for use in firework displays and are designed to produce audible or visible effects by combustion, deflagration or detonation, as further defined by the International Fire Code as adopted by the borough.

"Fireworks" means any composition or device for the purpose of producing a visible or an audible effect for entertainment purposes by combustion, deflagration or detonation that meets the definition of consumer (1.4G) fireworks or display (1.3G) fireworks as set forth in this section.

"Negligent" means a person acts in a negligent manner with respect to a result or to a circumstance described by a provision of this chapter defining an offense when the person fails to perceive a substantial and unjustifiable risk that the result will occur or that the circumstance exists; the risk must be of such a nature and degree that the failure to perceive it constitutes a deviation from the standard of care that a reasonable person would observe in the situation.

(Ord. No. 2019-04, § 3, 6-10-2019)

9.28.020 - Sale and use of fireworks.

- A. The display, offer or expose for sale, trade or bargain, sale, or sale at retail of fireworks is prohibited.
- B. The use, ignition, or discharge of display fireworks is prohibited except by permit issued under section 9.28.030 of this chapter.
- C. The use, ignition, or discharge of consumer fireworks is prohibited except in compliance with paragraph D. below, and only during the following hours:

- 1. Between the hours of Noon on July 4 and 1:00 a.m. on the immediately following day; and
- 2. Between the hours of Noon on December 31 and 1:00 a.m. on the immediately following day; or
- D. Use, ignition or discharge of consumer fireworks permitted under paragraph C. above must comply with the following:
 - 1. No person under the age of 18 shall use, ignite or discharge a consumer firework without parental supervision.
 - 2. A person shall only use, ignite or discharge a consumer firework device on real property they own or on property where consent has been given.
 - 3. No person shall use, ignite or discharge a consumer firework such that the firework including any debris therefrom shall enter or fall on property they do not own or on property where consent has not been given.
 - 4. Consumer fireworks shall not be used, ignited or discharged by persons showing visible signs of, or determined to be, intoxicated or under the influence of a drug or narcotic.
 - 5. No person shall use, ignite or discharge a consumer firework device in a negligent manner or in any manner likely to cause death, injury, fire or property damage. Any person using, igniting or discharging a consumer firework device assumes all responsibility for its operation and the consequences thereof.
 - 6. No person shall use, ignite or discharge a consumer firework device when doing so has been prohibited by an order of the Fire Marshal; this includes orders warranted by climactic conditions, drought, fire danger, the ability to suppress fires or other factors which increase the likelihood of fire danger or impact the ability to fight fire.
 - 7. No person shall use, ignite, alter, remove, or discharge components of a consumer firework device in a manner different from or contrary to the instructions of the manufacturer or its intended method of discharge.

(Ord. No. 2019-04, § 3, 6-10-2019)

9.28.030 - Use of display or consumer fireworks by permit.

The Borough may permit, with the approval of the Police Chief and the Fire Marshal, the use or discharge of display fireworks, as set forth in the International Fire Code as adopted by the borough and as permitted by state law.

(<u>Ord. No. 2019-04</u>, § 3, 6-10-2019)

9.28.040 - Violations.

Item 17A.

A person who violates a provision of this chapter shall be guilty of a violation and shall be subject to a fine as provided in the fine schedule set forth in section 1.16.030 of the borough code; if the offense is not listed in the fine schedule, the person must appear in court, and shall be punished by imposition of a fine in accordance with section 1.16.010.

(Ord. No. 2019-04, § 3, 6-10-2019)

Southeast Alaska Sea Otter Stakeholder Working Group – Mission Statement

The recovery of sea otter populations in Southeast Alaska has been successful from the perspective of the conservation and recovery of an extirpated marine mammal population. Yet, sea otter recovery has also been associated with direct and indirect effects in Southeast Alaska ecosystems, including ecological, cultural, social and economic impacts.

To better understand these effects, the Southeast Alaska Sea Otter Stakeholders Group is initiating a working group, the Southeast Sea Otter Stakeholder Working Group (SSOSWG), to continue and expand on work of the original group, which culminated in the Southeast Sea Otter Stakeholder Meeting (SSOSM) in Juneau, AK, on November 6, 2019.

This working group will have input from Federal, State, and other researchers, regional representatives from Native tribes, commercial fishing interests, coastal towns living with sea otters, and other regional stakeholders. The working group will meet quarterly to allow members to work together in an adaptive and iterative manner on a continuing basis.

The goal of the SSOSWG is to address the following topics:

- Continue to remain current with the status of sea otter population in SE Alaska;
- Understand what can and can't be done under current Federal and State regulations;
- Examine the Sitka example for marine mammal management and explore what parts of it could be applied to sea otters in other areas of SE Alaska;
- Address current and potential fisheries conflicts from commercial, subsistence and personnel use perspectives;
- Better understand the short- and long-term ecological effects, both positive and negative from different perspectives, of sea otters in SE Alaska:
- Explore potential management options and identify constructive solutions;
- Set up a meeting schedule for stakeholders to work together on a continuing basis.

Southeast Sea Otter Stakeholder Working Group Quarterly Meeting

June 3, 2021 9:00 am - 12:00 pm AK

DRAFT AGENDA

- Introductions and Greetings
- Stakeholder Status Updates (research, information sharing, subsistence harvest, harvest management planning)
 - ADF&G Sam: presentation on Dive Fishery GHL's by area
 - o Ginny review of the APECS webinar from April 23rd (20 minutes)
 - Paul & Joe verbal update on survey
 - Other comments, updates or presentations by members of the group
- Follow up on issues brought up from previous meeting
 - Update on the feasibility of a new economic report on effect of sea otters on the dive fisheries or getting previous reports peer reviewed
 - Update on the status of the fur brochure being partnered with Indian Arts Board and FWS
 - Update on IPCOMM efforts to rebuild a co-management structure and how can we help to have sea otters included
- Presentations and or information that we would like arranged for the next meeting (i.e. mariculture – process, planning, restrictions
- Next Meeting