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CITY OF HOMER  
HOMER, ALASKA

ORDINANCE 87-15

AN ORDINANCE ESTABLISHING REQUIREMENTS FOR  
CONTRACTORS TO BE IN COMPLIANCE WITH BOROUGH  
AND CITY TAX PROVISIONS.

WHEREAS, personal property taxes apply to all business-owned personal property; and

WHEREAS, real property taxes are applicable to all business-owned real property; and

WHEREAS, City sales taxes are required to be collected and subsequently remitted to the Borough for distribution to the City by all businesses with retail sales of goods or services; and

WHEREAS, the City, from time to time, contracts for goods or services with businesses or individuals who are found to be delinquent in either real property taxes, personal property taxes or sales taxes; and

WHEREAS, these contracts are frequently paid with tax dollars collected from other businesses and individuals who comply with the tax provisions; and

WHEREAS, it is imprudent for the City to contract with businesses or individuals who do not comply with the Borough and City Codes in the areas of taxes;

NOW, THEREFORE, BE IT ORDAINED BY THE COMMON COUNCIL OF THE CITY OF HOMER:

Section 1. That the Homer City Code is hereby amended by adding a new Chapter 9.20 Contract Procedures which shall read as follows:

9.20.010 Contractors Violations of Tax Ordinances.

A. That no contract shall be awarded to any individual or business who is found to be in violation of the Borough Code of Ordinances or the City Code in the several areas of taxation which is not cured within ten (10) days of notice.

B. That any contract can be terminated for cause if it is determined that the contractor is in violation of any taxation ordinance and if such violation is not cured within ten (10) days of notification by regular mail. If the delinquency arises due to nonfiling of sales tax, no payment will be made to the contractor until all filings have been made and all amounts due are remitted.

C. That the City reserves any right it may have to set off amounts owed by its contractor(s) for delinquent taxes against any amount owing to the contractor(s) under a contract between the City and the contractor(s).

Section 2. That this ordinance shall take effect immediately upon its adoption.

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John P. Calhoun, Mayor

ATTEST:

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Patti J. Whalin, City Clerk

Reviewed and approved as to form and content:

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Philip C. Shealy, City Manager

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A. Robert Hahn, City Attorney

First Reading	6/8/87
Public Hearing	6/22/87
Second Reading	7/13/87
Adoption Date	
Effective Date	