CITY OF BETHEL
FINANCE COMMITTEE
MONDAY, AUGUST 26, 2024, 5:30 PM
LOCATION: **300 CHIEF EDDIE HOFFMAN HIGHWAY, BETHEL, ALASKA**

JOIN MEETING AT ZOOM.US:
HTTPS://US06WEB.ZOOM.US/J/3350154000?PWD=HYFLQJB5BBF9IUAXHBN9SOZQAFWPLS.1&OMN=81314125060
MEETING ID: 335 015 4000
PASSCODE: 140569
US TOLL-FREE PHONE NUMBERS: 888 475 4499; 833 548 0276; 833 548 0282; 877 853 5257

MEMBERS	**STAFF**
John Hamilton, Chair John Lloyd, Vice Chair Robert Rey Victoria Sosa Patrick Snow (Council Rep) Carolann Willard Vacancies: 3	Ex Officio Members Aaron Vassalotti Cindy Sharp Alexandra Batchelor finance@cityofbethel.net 907-543-1381

I. CALL TO ORDER

II. ROLL CALL

III. PEOPLE TO BE HEARD – FIVE MINUTES PER PERSON

A. Please submit written public comments to finance@cityofbethel.net by 4:00 p.m. the day of the meeting.

IV. APPROVAL OF AGENDA

A. 08/26/2024

V. APPROVAL OF MEETING MINUTES

A. 05/21/2024

B. 07/22/2024

VI. UNFINISHED BUSINESS

VII. NEW BUSINESS

A. Committee Meeting Frequency (Lori Strickler, Acting City Manager)

B. Business License Repeal (Lori Strickler, Acting City Manager)

VIII. EX OFFICIO REPORT

A. July Report and Finance Budget

B. Managers Reports

IX. MEMBER COMMENTS

Posted <<DATE>> at City Hall, AC Co., Swanson's, and the Post Office.

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Ex-Officio Staff

X. ADJOURNMENT

Posted <<DATE>> at City Hall, AC Co., Swanson's, and the Post Office.

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Ex-Officio Staff

Finance Committee Minutes

May 21st 2024 | Regular Meeting | Bethel, Alaska

I. CALL TO ORDER

A Regular Meeting of the Finance Committee was held on May 21st, 2024, at 6:41 PM in Council Chambers at 300 Chief Eddie Hoffman Highway.

II. ROLL CALL

The following Finance Committee members were present: John Hamilton (Chair) and John Lloyd (Vice Chair), and Patrick Snow.

Also in attendance are Alexandra Batchelor, Recorder (Ex Officio), Cindy Sharp (Ex Officio).
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Unexcused Absences: Robert Rey
Excused Absences: Carolann Willard

A MEETING WAS NOT HELD DUE TO A LACK OF QUORUM

____
John Hamilton, Chair

ATTEST:

____
Alexandra Batchelor, Ex Officio

Finance Committee Minutes

July 22nd, 2024 | Regular Meeting | Bethel, Alaska

A MEETING WAS NOT HELD BECAUSE AGENDA WAS NOT POSTED ON TIME.

____
John Hamilton, Chair

ATTEST:

____
Alexandra Batchelor, Ex Officio

Introduced by:
Introduction Date
Public Hearing Date:
Action:
Vote:

CITY OF BETHEL, ALASKA

Ordinance #24-xx

AN ORDINANCE BY THE BETHEL CITY COUNCIL AMENDING BETHEL MUNICIPAL CODE

WHEREAS , Bethel Municipal Code Chapter 4.17, Sales Tax was repealed and a new code adopted in 2017;

WHEREAS , one of the revisions included in the overhaul was the creation of a sales tax collection registration, this requirement states "No person may engage in any taxable transactions within the City without first procuring an annual sales tax collection certificate from the city finance department";

WHEREAS , after a review, the city has found this registration requirement and process duplicates the City's business license requirement and process rendering one of the processes unnecessary;

WHEREAS, with the intent to streamline municipal operations, while ensuring minimum impact from our local businesses, the City finds it necessary to repeal the business licensing provisions and make corresponding amendments within the Bethel Municipal Code;

WHEREAS, in addition to this Code amendment, the City will need to amend the Fee and Rate Schedule to amend the fees currently associated with Business Licenses to Sales Tax Certificates:

Sales Taxes and Business Licenses	
Bethel Business License	$100
Special Events Permit Application (Alcohol)	$50

NOW THEREFORE BE IT ORDAINED by the City Council of Bethel, Alaska:

SECTION 1. Classification. This is a codified Ordinance of general and permanent nature and shall become part of the Bethel Municipal Code.

SECTION 2A. Amendment. Bethel Municipal Code Chapter 2.60.070, Committees, Commissions, and Ad Hoc Committees, Finance Committee Duties is amended as follows, new language is underlined, and old language is stricken.

Introduced by:
Introduction Date
Public Hearing Date:
Action:
Vote:

Chapter 2.60

Committees, Commissions, and Ad Hoc Committees

2.60.170 Finance committee duties.

A. The finance committee may review and make recommendations to the council on:

1. Finance-related policies and procedures.

2. Monthly financial reports of revenues, and expenditures.

3. The city's investment funds.

4. Capital planning and implementation of projects.

5. Progress toward achieving the organization's vision, accomplishing goals, and implementing benchmarks for the budget process.

6. The annual budget and budget process.

7. The progress toward achieving the goals set out in the city's comprehensive plan as they relate to finance.

B. The finance committee shall:

1. Provide a forum for public comment and input regarding the city's budget, audit, sales tax collection, ~~business licenses operations,~~ purchasing procedures, and other such topics related to the city's finances.

2. Perform other such duties as the city council may from time to time refer.

SECTION 2B. **Amendment.** Bethel Municipal Code Chapter4.16 Sales Tax, chapters, 4.16.090, 4.16.160, 4.16.070, 4.16.190, 4.16.240, 4.16.320, 4.16.380 is amended as follows, new language is underlined and old language is stricken.

Introduced by:
Introduction Date
Public Hearing Date:
Action:
Vote:

Chapter 4.16
Sales Taxes

4.16.090 Sales tax collection – Registration requirement.

A. No person may engage in any taxable transactions within the city without first procuring a sales tax collection certificate from the city finance department.

B. A new business shall apply for a sales tax collection certificate ~~concurrently with the new business license application that must be obtained~~ before commencing business.

C. Sales tax collection certificates shall expire ~~at the same time as the establishment's business license and must be renewed concurrently.~~ on December thirty-first (31st).

D. A person, firm, partnership, corporation or other business entity shall file an application for a sales tax collection certificate with the finance department prior to conducting business within the city. The complete ~~business license and~~ sales tax certificate application shall be returned to the finance department along with a copy of the business entity's Alaska State business license ~~and city of Bethel business license~~. The sales tax collection certificate will not be issued until all of these requirements have been met.

E. Each business entity shall have a sales tax certificate under the advertised name and each separate business shall be registered under its own account.

F. No sales tax collection certificate shall be issued to or renewed for:

1. ~~A person who does not meet the licensing requirements set out in Chapter 5.04 BMC (Business License Code); or~~

2. A person who has failed to pay any necessary fees due to the city; or

3. A person owing a judgment, delinquent taxes or a utility bill to the city, unless the person is in a satisfactory repayment plan.

Commented [LS1]: Ketchikan Gateway Borough: (a) A person, firm, partnership, corporation or other business entity shall file an application for registration with the finance department, on a form provided by the borough, upon the earliest to occur of either obtaining a State of Alaska business license to conduct business within the borough, or conducting any business within the borough. The complete application shall be returned to the finance department along with a copy of the business entity's Alaska State business license. Registration will not be complete until all of these requirements have been met.
(b) Each business entity shall be registered under the advertised name, and each separate business shall be registered under its own account. New businesses, or any business that is registering for the first time with the borough, will be required to file and transmit collected sales taxes monthly for a period of no less than six months. Upon expiration of this initial six months, the borough will determine if the business has complied with all provisions of this chapter before converting the business to quarterly reporting. This decision will be based on previous filings and is at the borough's discretion.
It doesn't look like KGB charges for their sales tax certificate. Also, I don't know why this text is highlighted.

Commented [LS2]: Similar to the Bus. License section. 5.04.070

G. Where the application or city records indicate that applicant is currently in violation of filing and/or remittance requirements of the city's sales tax provisions, the finance director may deny the application for a sales tax certificate until the applicant enters into binding agreement setting out a method by which full compliance will be attained.

H. The sales tax collection certificate of any seller will be suspended when such seller fails to pay delinquent taxes, penalties and interest within thirty (30) days after notice of delinquency is given or mailed provided such seller shall be afforded due process before the certificate suspension.

4.16.160 Exemptions and limitations on exemptions.

The following sales and services are exempt from the tax levied under this chapter only in accordance with the exemptions and limitations thereon, as provided for in this section:

A. *Admissions.* Sales of admission to school entertainments, school athletic events, and events conducted for the benefit of charitable or community organizations are exempt.

B. *ATVs/Boats.* That portion of the selling price of an all-terrain vehicle (ATV), snow machine, boat, or boat motor in excess of three thousand five hundred dollars ($3,500) is exempt, regardless of whether or not such items are purchased simultaneously, or are invoiced or otherwise billed on the same billing document.

C. *Banking.* The following fees, sales and services charged by banks, savings and loan associations, credit unions and investment banks are exempt:

1. Fees for the sale, exchange or transfer of currency, stocks, bonds and other securities;

2. *Loans.* The principal amount of the loan, the interest charged for loaning of money, escrow collection services, and any fees associated with the loaning of money;

3. Services associated with the sale, exchange or transfer of currency, stocks, bonds and other securities;

4. Pass-through charges on loan transactions which include sales tax;

5. Sale of insurance policies, bonds of guaranty and fidelity (AS 21.09.210).

D. *Casual and Isolated Sales, Services or Rentals.* Proceeds from casual, occasional or isolated sales which are easily identified as the sale of tangible personal property or goods at such functions as moving, garage, yard, food and bake sales, markets or fairs (such as flea markets and craft fairs), the sale of private vehicles when the seller is not a dealer in used vehicles, or services such as babysitting or house-sitting provided the seller does not regularly engage in the business of selling such goods or services or rentals are exempt, but only if:

1. The sales of goods and services do not occur for more than ten (10) days in a calendar year, and are not made through a dealer, broker, agent or consignee; or

2. The rental of personal tangible property does not exceed sixty (60) days in a calendar year, whether or not consecutive.

3. Sales or rentals made pursuant to a business license or by sellers representing themselves to be in the business of making sure sales, rentals or services are not exempt.

4. The rental of real estate is not exempt.

E. *Cemetery Plots.* The sale of cemetery/burial plots is exempt.

F. *Repealed by Ord. 21-14.*

G. *Compliance with State and Federal Laws.* Gross receipts or proceeds derived from sales or services which the city is prohibited from taxing under the laws of the state or under the laws and the Constitution of the United States, including, but not limited to, the following:

1. Sales by the U.S. Postal Service are exempt;

2. Purchases made under the authority of or made with any type of certificate issued pursuant to 42 USC Sections 1771 through 1789 (Child Nutrition Act of 1966) are exempt;

3. *Repealed by Ord.20-06.*

4. Air transportation precluded from taxation under AS 29.45.820 is exempt;

5. Gross receipts or proceeds derived from sales to the United States Government, the state, a city or any political department thereof are exempt. However, the exemption shall not apply to the sale of materials and supplies to contractors for the manufacture or production of property or rendering services for sale to such government units or agencies on a contract bid award, in which event the contractor shall be deemed the buyer, subject to the payment of the tax;

6. A sale or rental to an employee of the state, its political subdivisions, or the federal government is exempt, but only when the government employee provides proof that the sale is for government business by paying for the sale with a government voucher, purchase order, check, credit card, or warrant, or providing other verifiable documentation to the seller to allow the seller to readily determine that the sale is for government business;

7. A sale or rental to a federally recognized tribe is exempt, but only when the tribal employee provides proof that the sale is for tribal government business by paying for the sale with a tribal voucher, purchase order, check, credit card, or warrant, or providing other verifiable documentation to the seller to allow the seller to readily determine that the sale is for tribal government business.

H. *Credit Unions.* Sales to or by federally chartered credit unions or credit unions organized under AS 06.45 are exempt.

I. *Dues.* Dues or fees paid to clubs, labor unions and other organizations solely for the privilege of membership are exempt.

J. *Freight and Wharfage.* Freight and wharfage charges, whether arising out of foreign, interstate or intrastate commerce, are exempt unless such delivery services are included in a through bill of lading in conjunction with interstate commerce.

1. Warehouse and storage services are not exempt.

2. Transportation of goods, equipment, or other property from one (1) point to another within the city limits by commercial movers is not exempt.

K. *Maximum Tax.* That portion of the selling price for a single piece of equipment or tangible personal property in excess of ten thousand dollars ($10,000) is exempt, where the selling price is totaled on one (1) invoice or on any sales slip under one (1) calendar day.

L. *Medical Services.*

1. Services of a person licensed or certified by the state of Alaska as a doctor of medicine and surgery, a doctor of osteopath and surgery, a chiropractor, a dentist, an optometrist, an audiologist, a hospital, an occupational therapist, a physical therapist or a licensed or practical nurse; provided, that the service is within the scope of the state license or certificate are exempt;

2. Services of a person licensed or certified by the state of Alaska as a psychologist or psychological associate, a clinical social worker, an alcohol or drug counselor, a marital and family therapist or a licensed professional counselor; provided, that the service is within the scope of the state license or certificate are exempt;

3. Fees for supplies, equipment and services provided by a hospital, medical clinic or dental clinic for patient treatment, including laboratory and x-ray services are exempt;

4. Assisted living services provided in accordance with an assisted living plan and in an assisted living home licensed as such by the state are exempt;

5. Gross receipts or proceeds of the retail sale of prescription drugs are exempt;

6. Services rendered by massage therapists, including those working for a chiropractor or other medical provider, are not exempt.

M. *Newspapers.* Sales of newspapers are exempt.

N. *Nonprofits.* A sale of goods or services to any nonprofit entity that, at the time of sale, can produce a sales tax exemption card and that has a duly authorized federal tax-exempt status pursuant to IRS Regulations, Section 501(c)(3), (4) or (19) is exempt; provided, that any income from the exempt sale is also exempt from federal taxation.

O. *Public Assistance.* Purchases made with food coupons, food stamps, or other type of certificate issued under 7 USC Sections 2011 through 2025 (Food Stamp Act) or other certificates issued under 42 USC Section 1786 (Special Supplemental Food Program for Women, Infants and Children) are exempt.

P. *Real Estate Sales.* Sale of property consisting of land and/or buildings is exempt.

Q. *Recreational Vehicles.* That portion of the selling price of an all-terrain vehicle (ATV), snow machine, boat, or boat motor in excess of three thousand five hundred dollars ($3,500) is exempt, regardless of whether or not such items are purchased simultaneously, or are invoiced or otherwise billed on the same billing document.

R. *Repealed by Ord. 21-14.*

S. *Retail Sales of Foods.* Prepared food sold under the following circumstances are exempt as follows:

1. When served in cafeterias or lunchrooms of elementary, secondary, post-secondary schools, colleges or universities which are operated primarily for students and staff, and are not operated for the public or for profit;

2. When served to clients and staff, and not to the public or for profit, as part of services provided by a nonprofit hospital or other nonprofit government organization licensed by the state of Alaska for the care of humans;

3. Meals delivered by a nonprofit organization to handicapped or senior citizens at their place of residence or meals served on the premises of a nonprofit to senior citizens or the homeless or disadvantaged; provided, that the sale price of such meals does not exceed the cost of delivery or service of such meals.

T. *Sales to Retailers.* Are exempt only if the buyer presents to the seller a valid exemption card, issued by the city pursuant to this section, and for the class of activity involved for which the exemption is sought and:

1. The sale of goods, wares or merchandise to a retail dealer, manufacturer or contractor is for resale within the city as is or incorporated into a product or commodity to be sold by the dealer, manufacturer or contractor within the city, if the subsequent sale is subject to the city sales tax; and

2. The product is an item sold as part of the reseller's primary business and is of such nature that it can be purchased by the general public in a transaction that is not dependent upon the purchase of another product or service.

3. *Repealed by Ord. 21-14.*

4. Food products that are purchased for resale must be purchased and sold as is or prepared in a commercial kitchen.

U. *School.*

1. Fees and charges for extracurricular activities or events promoted or undertaken by educational or student organizations are exempt;

2. Sales by any student organization, parent/teacher organization or booster club recognized by the school or educational organization in which it operates, which proceeds are utilized to further the purposes for which the organization was formed are exempt;

3. Sales and services by schools or other educational organizations made in the course of their regular functions and activities, which proceeds are utilized to further the purposes for which such organization was formed, are exempt;

4. Sales of food and beverages at educational lunchrooms which are operated primarily for staff and/or students, and which are not operated for the purpose of sale to the general public for profit are exempt;

5. The service of transporting students to and from a school in vehicles when in the regular course of that business is exempt.

V. *Securities.* The sale of insurance and bonds of guaranty and fidelity, and the commission thereon (AS 21.09.210(f), 21.79.130, 21.80.130) are exempt.

W. *Senior Citizen Exemptions.* The following are exempt only if the buyer, or their designee, presents a valid senior citizen exemption certificate and the product or service is intended primarily for the senior citizen holding the exemption card:

1. Food intended for consumption by the senior citizen, their spouse, or same-sex partner living in the same household, or the unemancipated minor children of either the senior citizen or their spouse or same-sex partner, who live in the same household. For purposes of this subsection, "food" is defined in accordance with 7 USC Section 2012(g) (definition of "food" for purposes of the Food Stamp Act).

2. The payment of rent by a senior citizen on a single dwelling occupied as the senior citizen's primary residence and permanent place of abode.

3. Payment for telephone, electric, and heating fuel by a senior citizen on a single dwelling occupied as the senior citizen's primary residence and permanent place of abode.

X. *Services.* That portion of the selling price of a single service that exceeds twelve thousand dollars ($12,000) is exempt. This amount will be adjusted in 2022 and every two (2) calendar years thereafter consistent with the Consumer Price Index for All Urban Consumers for Anchorage metropolitan area compiled by the United States

Department of Labor, Bureau of Labor Statistics. Adjustments to the amount listed will be rounded to the nearest one hundred dollars ($100). For the purposes of this subsection, a single service is an interrelated and interdependent function necessary to perform a specified action. If a single service is performed over a period exceeding one (1) month, the selling price must be apportioned to a monthly or invoice basis, whichever is more frequent, proportionate to the service performed, except for:

1. A commission paid to an agent for negotiating the sale of real property; or

2. A written contingency fee agreement award or settlement.

Y. *Transportation.*

1. The sale of services for transporting passengers by river taxi, taxicab, bus, or hovercraft is exempt;

2. The sale of passenger seat tickets by a commercial airline is exempt;

3. The service of transporting disabled or handicapped individuals when in the regular course of that business is exempt;

4. The lease of vehicle for hire permits is not exempt;

5. The portions of a sale that are charges for recreational flightseeing or air/water/shore excursion travel or adventure services are not exempt, unless otherwise exempted by AS 29.45.820;

6. The lease or rental of vehicles is not exempt.

Z. *Utilities.* Payment for city water, sewer and refuse utility services by any and all persons or entities is exempt.

AA. *Wholesale.* Proceeds from products sold as wholesale sales to businesses designated by the state of Alaska as wholesalers are exempt. These include sales of goods, wares or merchandise to a retail dealer, manufacturer or contractor for resale within the city as is or incorporated into a product or commodity to be sold by the dealer, manufacturer or contractor within the city, if the subsequent sale is subject to the city sales tax. In this connection a retailer must stock that merchandise for resale, display the same to the public and hold themselves out as regularly engaged in the business of selling such products.

4.16.170 Exemption cards.

A. Sales to retailers, wholesalers, and senior citizens shall be exempted from sales tax only if the person requesting the exemption has obtained and produces a valid exemption authorization card.

B. Federal, state, and tribal entities are not required to produce exemption cards. Sales to these entities are only exempt when the method of payment is made directly by the federal, state or tribal entity. Payments made by cash, personal check or personal credit card, even if on behalf of a federal, state or tribal entity, are never exempt.

C. *Cost.* The annual charges for an exemption card are as follows:

1. *Retailer/Wholesaler.* One hundred dollars ($100) (maximum two (2) cards).

2. *Senior Citizen – Initial Card.* Free (maximum one (1) card).

3. *Senior Proxy Card.* Initial proxies: free; replacement/substitute proxies (fifteen dollars ($15) each).

4. *Replacement Card.* Thirty dollars ($30) each (first card); forty-five dollars ($45) (all subsequent replacement cards).

D. With the exception of nonprofit organizations which are covered in BMC 4.16.190, any person, corporation or other organization claiming an exemption under BMC 4.16.160 shall apply to the city for an exemption authorization card within one (1) month of operating or conducting business or sales or performing services within the city in the first year in which sales are made, and thereafter shall apply by November fifteenth (15th) of each year for the following calendar year. Numbered exemption authorization cards will be issued by the city. The exemption authorization card must be shown to all sellers and must be recorded at the time of sale by the seller. The exemption is valid only for those items that are purchased for resale as described under BMC 4.16.160 or are purchased by persons, agencies and organizations that are exempted by city, state or federal law. Any person that believes an attempt to purchase unauthorized items as tax exempt is being made at their place of business may refuse to accept the exemption card.

E. The following require an exemption card in order to qualify for the exemption:

1. Exemptions for sales for resale (sales to retailers);

2. Exemptions for sales to wholesalers; and

3. Exemptions for senior citizens.

F. Persons requesting an exemption card shall apply at the finance department on a form approved by the finance director. The application shall be accompanied by any applicable fee that is required under this section. The finance director may require additional information of the applicant as necessary to determine whether the application should be granted.

G. The exemption card will include, at a minimum:

1. For resale or wholesale:

   a. General character of property or service sold by the purchaser in the regular course of business intended for resale;

   b. Name and address of the purchaser;

   c. Signature of the purchaser;

   d. Expiration date; and

   e. City of Bethel authorization exemption number.

2. For senior citizen:

   a. Name and address of the qualified senior citizen or proxy;

   b. Signature of qualified senior citizen or proxy;

   c. Expiration date;

   d. City of Bethel authorization exemption number.

3. For all others:

   a. Name and address of the exempt entity;

   b. Name and address of the qualified purchaser(s);

   c. Expiration date; and

   d. City of Bethel authorized exemption number.

H. *Time Frame.*

1. For resale or wholesale: An exemption card is issued for two (2) years and expires on December thirty-first (31st).

2. For senior citizen: An exemption card expires five (5) years from the date of issuance.

3. For senior proxies: An exemption card expires two (2) years from the date of issuance.

I. *Proof.* The finance director may require, at a minimum, the following proof before issuance of an exemption card:

1. *Retailer Exemption Cards.*

   ~~a. City of Bethel business license;~~

   b. State of Alaska business license;

c. If tobacco is to be purchased, must also present proof of state and city tobacco licenses.

2. *Senior Citizen Exemption Cards.* Proof of meeting the age requirement (must be at least sixty-five (65) years of age on January first (1st) of the year for which the exemption card is applied for).

J. *Repealed by Ord. 21-28.*

K. *Proxy for Senior Citizen Exemption Cards.* If a person who is authorized to receive a senior citizen exemption authorization card is physically or mentally disabled so that the applicant is physically unable to use the card, the applicant may designate up to two (2) proxies on their exemption application. Proxy cards are nontransferable. Only those purchases on behalf of the senior citizen are exempted from the sales tax. Before a proxy card can be issued, the finance director shall require:

1. The names, addresses and legal identifications of the proxy shoppers;

2. Proof that the senior citizen is unable to personally use the card and requires a proxy;

3. Legal proof that the proxy has the authority to represent the senior citizen (for example, a court order appointing the proxy as guardian or a valid power of attorney).

L. *Nontransferable.* An exemption authorization card is nontransferable and must be surrendered to the city finance office upon disqualification for use for any reason.

M. An exemption authorization card executed by the purchaser must be in the possession of the purchaser at the time that an exempt transaction occurs.

N. The finance director may revoke an exemption authorization card after notice to the holder of the certificate and hearing, if the director finds that the holder:

1. Gave materially false information when applying for the exemption authorization card;

2. Used the exemption authorization card in a transaction that was not exempt from sales;

3. Permitted the use of the exemption authorization card by a person other than an authorized agent or employee of the holder of the exemption; or

4. Ceased to be entitled to exemption from sales tax.

O. If the finance director revokes a person's exemption authorization card, that person is no longer exempt from paying sales tax under this chapter until the person obtains a new exemption authorization card which may not occur sooner than one (1) year after the revocation.

P. If the finance director revokes a person's authorization card, that person must pay sales tax, interest, penalties, etc., on all sales made to or by the person which were not duly exempt.

~~4.16.190 Nonprofit exemption certificates.~~

A. No sales to a nonprofit organization shall be exempted from sales tax unless and until the nonprofit organization has applied for and received an exemption certificate from the finance director.

B. There shall be no cost for a nonprofit exemption certificate.

C. Any seller may demand proof of or copies of the nonprofit exemption certificate at any time prior to exempting a sale.

D. Nonprofits requesting an exemption certificate shall apply to the finance department on a form approved by the finance director. The finance director may require additional information of the applicant as necessary to determine whether the application should be granted.

E. Nonprofit certificates shall expire within four (4) years from the date of issuance.

F. Nonprofit exemption certificates shall include, at a minimum, the following information:

1. Type of 501 designation;

2. General character of services performed;

3. Expiration date.

G. *Proof.* The finance director may require, at a minimum, the following proof before issuance of the exemption certificate:

~~1. Proof of a city of Bethel business license;~~

2. Copy of a state of Alaska business license;

3. Proof of federal 501(c) status.

H. *Nontransferable.* The exemption authorization certificate is nontransferable and must be surrendered to the finance director upon disqualification for use by any reason.

I. The finance director may revoke an exemption authorization card after notice to the holder of the certificate and after a hearing, if the director finds that the holder:

1. Gave materially false information when applying for the exemption authorization certificate;

2. Used the exemption authorization certificate in a transaction that was not exempt from sales;

3. Permitted the use of the exemption certificate by a person other than an authorized agent or employee of the holder of the exemption certificate; or

4. Ceased to be entitled to exemption from sales tax.

J. If the finance director revokes an organization's exemption authorization certificate, that organization is no longer exempt from paying sales tax under this chapter until the organization obtains a new exemption certificate which may not occur sooner than one (1) year after the revocation.

K. If the finance director revokes an organization's authorization card, that organization must pay sales tax, interest, penalties, etc., on all sales made to or by the organization which were not duly exempt.

4.16.240 Tax filing schedule.

A. All persons subject to this chapter shall file a return on a form or in a format prescribed by the city and shall pay the tax due. Each person engaged in business in the city subject to taxation shall file a return in accordance with the following:

1. *Monthly.* Unless as otherwise provided for in this section, sellers shall file on or before the last day of the month following the end of each preceding month.

2. *Semi–Monthly.* If a seller fails to file or is late in filing returns for two (2) or more months, whether or not consecutive, the finance director may require the seller to submit returns and payments semi-monthly for other good cause, including, but not limited to, a lack of sales history, seasonal sales, etc.

3. *Annually.* Upon approval of the finance director, a seller that has a documented history of less than twenty-four thousand dollars ($24,000) in taxable sales annually as well as a documented history of on-time filings and payments may file its sales tax return and remittance of taxes on an annual basis. Returns and taxes filed and paid on an annual basis must be received or postmarked by the United States Postal Service or private delivery service no later than January thirty-first (31st) following the calendar year for which the tax return is required to be submitted. Penalties for late filing of an annual return and for the late remittance of taxes shall be double the rate applicable to monthly returns and interest shall accrue on late annual remittances from January first (1st) of the preceding year.

4. *Filing to Be Continuous.* A person who has filed a sales tax return will be presumed to be making sales in successive periods unless the person files a return showing a termination or sale of their business in accordance with BMC 4.16.380.

B. *Special and/or Seasonal Events.* For all sellers only operating at special and/or seasonal events, the tax return shall be due on or before the fifth (5th) business day following the event(s).

C. It is the duty and responsibility of every seller liable for the collection of any tax imposed herein, unless otherwise provided herein, to file with the city, upon forms prescribed and furnished by the city, a return, prepared under oath, setting forth the amount of all sales, taxable and nontaxable, the amount of tax thereon and other information the city may require on the form or forms.

D. The completed and executed return, together with the remittance in full for the amount of the tax due, shall be transmitted to and must be received by the finance department or postmarked by the United States Postal Service or private delivery service on or before 5:00 p.m. local time on:

1. *Monthly Filers.* The last day of the following month.

2. *Annual Filers.* January thirty-first (31st) of the following year.

3. *Seasonal Filers.* The fifth (5th) business day following the event.

E. If the last day of the month following the end of the filing period falls on a Saturday, Sunday or federal, state or city holiday, the due date will be extended until the next business day immediately following. Exceptions will be made for proper proof of remittance (such as certified mail receipt, weigh bill, etc.) showing timely submittal.

F. Any person holding or required to hold a city of Bethel ~~business license~~ sales tax certificate shall file a sales tax return even though no tax may be due. This return shall show why no tax is due. If the person intends to continue doing business they shall file a return reflecting no sales and a statement indicating their intent to continue doing business, and shall continue to do so each filing period until they cease doing business or sell the business. If the person intends to cease doing business they shall file a final return and statement of business closure, and must register before restarting operations. If the business is sold, then the person must file a final return upon sale of the business in accordance with BMC 4.16.380.

Commented [LS3]: Do we have a statement of business close for sales tax certificate?

G. The seller shall prepare the return and remit sales tax to the city on the same basis, cash or accrual, which the seller uses in preparing its federal income tax return. The seller shall sign the return, and transmit the return, with the amount of sales tax that it shows to be due, to the city.

H. Sellers failing to comply with the provisions of this chapter shall, if required by the city, file and transmit collected sales taxes monthly until such time that they have demonstrated to the city that they are or will be able to comply with the provisions of this chapter. Six (6) consecutive on-time sales tax filings shall establish the presumption of compliance.

I. Sales tax returns shall be accompanied by proof, satisfactory to the city, as to claimed exemptions or exceptions from tax herein imposed. In the absence of proof, the sales, rentals or services shall be deemed to have been taxable. The burden of establishing any tax exemption is upon the claimant.

J. The preparer of the sales tax return form shall keep and maintain all documentation supporting any and all claims of exempted sales and purchases and be able to produce the documentation if requested by the city. Documentation for exempted sales should include the number of the city 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 taxes exempted. Failure to provide such documentation may invalidate that portion of the claim of exemption for which no documentation is provided.

4.16.320 Amended returns.

A. A seller may file an amended sales tax return, with supporting documentation, and the city may accept the amended return, but only in the following circumstances:

1. The amended return is filed within one (1) year of the original due date for the return; and

2. The seller provides a written justification for requesting approval of the amended return; and

3. The seller held a ~~current city business license~~ sales tax certificate for the period for which the amended return was filed and filed an original return for that period; and

4. The seller agrees to submit to an audit upon request of the city.

B. The city shall notify the seller in writing whether it accepts or rejects an amended return, including the reasons for any rejection.

C. The city may adjust a return for a seller if, after investigation, the city determines the figure included in the original returns are incorrect, and that additional sales taxes are due; and the city adjusts the return within two (2) years of the original due date for the return.

4.16.380 Cessation or transfer of business.

A. A seller who sells, leases, conveys, forfeits, transfers or assigns any portion of their business interest, including a creditor or secured party, shall make a final sales tax return within fifteen (15) days after the date of such conveyance.

B. At least ten (10) business days before any such sale is completed, the seller shall send to the finance director, by certified first-class mail, postage prepaid, a notice that the seller'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 sale and disclosure of buyer, the finance director shall be authorized to disclose the status of the seller's sales tax account to the named buyer or assignee.

D. Upon receipt of notice of a sale or transfer, the finance director shall send the transferee a copy of the sales tax code with this section highlighted.

E. Neither the finance director'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 said notice, the city shall have sixty (60) days in which to perform a final sales tax audit and assess sales tax liability against the seller of the business. If the notice is not mailed at least ten (10) business days before the sale is completed, the city shall have twelve (12) months from the later of the completion of the sale or the city's knowledge of the completion of the sale within which to begin a final sales tax audit and assess sales tax liability against the seller of the business. The city may also initiate an estimated assessment if the requirements for such an assessment exist.

G. A person acquiring any interest of a seller in a business required to collect the tax under this chapter assumes the liability of the seller for all taxes due the city, whether current or delinquent, whether known to the city 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 city an estimate of the delinquent sales tax, penalty and interest, if any, owed by the seller as of the date of the transfer, and shall withhold that amount from the consideration payable for the transfer, until the seller has produced a receipt from the city 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 city for the lesser of the amount of delinquent sales tax, penalty and interest due from the seller 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 fifty (50) percent of the ownership interest in a seller that is a corporation, limited liability company or partnership; or

2. A sale of substantially all of the assets used in the business of the seller; or

3. The initiation of a lease, management agreement or other arrangement under which another person becomes entitled to the seller'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 city's sales tax lien.

K. Upon termination, dissolution or abandonment of a corporate business, 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 officer willfully fails to pay or cause to be paid any taxes due from the corporation. In addition, regardless of willfulness, each director of the corporation shall be jointly and severally liable for said amounts. The officer shall be liable only for taxes collected which became due during the period they had the control, supervision, responsibility or duty to act for the corporation. This section does not relieve the corporation of other tax liabilities or otherwise impair other tax collection remedies afforded by law.

L. A seller who terminates their 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 seller shall pay a penalty of one hundred dollars

($100), plus an additional penalty of twenty-five dollars ($25) 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.

M. A new or renewed ~~business license~~ sales tax certificate may not be issued to a seller who has failed to make the return and settlement under this section until the return and settlement required have been made and the penalty imposed has been paid.

SECTION 2C. Amendment. Bethel Municipal Code Chapter4.17 Excise Tax on Cigarettes and Tobacco Products, Chapter 4.17.060, Exemption cards, 4.17.070, License required for dealers in cigarettes or tobacco products, and 4.17.080, is amended as follows, new language is underlined, and old language is stricken.

Chapter 4.17

Excise Tax on Cigarettes and Tobacco Products

4.17.060 Exemption cards.

A. Except as otherwise provided herein, no person may acquire cigarettes or other tobacco products in the city exempt of the tax unless that person has been issued an exemption card in accordance with this chapter. No licensee shall claim any exemption under this chapter unless cigarettes or other tobacco products for which exemption is claimed have been sold or transferred to a person presenting a valid and current exemption card issued by the department in accordance with this chapter prior to such sale or transfer.

Commented [LS4]: This terminology confused me at first but there is a licenses issued to sellers that sell tobacco products.

1. Any ~~person~~ seller with a current city of Bethel ~~business license~~ sales tax certificate may apply for an exemption card under this section as an agent for merchants whose principal places of business are located outside of the city and who acquire from an agent cigarettes or other tobacco products exempt from the tax imposed under this chapter, provided each merchant has a valid state of Alaska

business license with a tobacco endorsement and the line of business (LOB) code or equivalent thereon.

2. A merchant acquiring cigarettes and other tobacco products through an agent under this section shall be considered an exemption cardholder for all purposes under this chapter.

3. A person or licensee issued an exemption card as an agent under this section shall comply with all provisions of this chapter except the agent shall not be required to maintain records to prove that cigarettes and other tobacco products for which an exemption is claimed under the agent's exemption card have been resold outside of the city by the merchant. Violation of any provision of this chapter relating to exemption cardholders by a licensee as agent for a merchant shall be grounds for revocation of the licensee's license issued under this chapter.

4. Notwithstanding anything to the contrary contained in or implied by other provisions of this chapter, the licensee shall be and remain the taxpayer liable for the payment of taxes due under this chapter.

B. Application for an exemption card is restricted to person with an active physical business presence in the city of Bethel acting as an agent for merchants whose principal places of business are located outside of the city, shall be on a form provided by the department, and shall include the following information and such other information as the department may require:

1. The applicant's name and address;

2. A copy of the applicant's current state of Alaska business license, including a tobacco endorsement and the line of business (LOB) code or equivalent;

3. The merchant names and locations where cigarettes and tobacco products will be sold;

4. Each application for an exemption card shall be accompanied by a fee of fifty dollars ($50).

C. All exemption cardholders must maintain a valid, current business license, with a tobacco endorsement and line of business (LOB) code or equivalent, issued by the state of Alaska.

D. Each exemption card, unless suspended or revoked by the finance director, is valid from its date of issue until the end of that calendar year and may be renewed each year upon application and payment of the fee to the department.

E. The finance director may suspend, revoke or refuse to issue an exemption card under this section for any violation of or failure to comply with the requirements of this chapter by agent or cardholder, including any act or omission by such person which withholds, misstates or provides false or misleading information required by the department.

4.17.070 License required for dealers in cigarettes or tobacco products.

A. No person may sell, purchase, possess or acquire cigarettes or tobacco products in the city as a manufacturer, distributor, direct-buying retailer, vending machine operator or buyer without a license issued under this chapter.

B. The department, upon application and payment of the fee, shall issue a license to each manufacturer, distributor, direct-buying retailer, vending machine operator or buyer. A copy of the applicant's state of Alaska business license required under AS 43.50.010 through 43.50.390 must accompany the application. The application must include the following information:

1. The applicant's name and address;

2. The name under which the cigarette or tobacco products business will be conducted;

3. The applicant's cigarette or tobacco products business categories as a manufacturer, distributor, direct-buying retailer, vending machine operator or buyer;

4. In the case of vending machine operator, the number of vending machines which will be operated;

5. Proof of a valid state of Alaska business license with a tobacco endorsement; and

6. Other information required on the department's application form.

C. The department may refuse to issue a license if there is reasonable cause to believe that the applicant has willfully withheld information requested to determine the applicant's eligibility to receive a license, or if there is reasonable cause to believe that information submitted in the application is false or misleading and is not made in good faith.

D. The department shall refuse to issue a license if the applicant is delinquent on their city sales tax at the time of their application. If the applicant has been delinquent for more than thirty (30) days in the twelve (12) months preceding the license application, the city shall have the discretion to issue a provisional license subject to monthly review and subject to on-time remittance of city sales taxes.

E. A license required by this chapter is in addition to any other license required by law or city code.

F. A license issued under this chapter shall include:

1. The name and address of the licensee;

2. The type of business to be conducted;

3. The address at which the business is conducted; and

4. The years for which the license is issued.

SECTION 2D. **Amendment.** Bethel Municipal Code Chapter 4.20 Purchasing, Chapter 4.20.060, Local preferences is amended as follows, new language is underlined and old language is stricken.

Chapter 4.20
Purchasing

4.20.060 Local preferences.

A. In awarding competitive purchases or construction contracts, preference may be given to an otherwise qualified "local bidder" unless such preference is prohibited by the funding source.

B. For purposes of this section, a "local bidder/proposer" is a person who:

1. Holds a current state business license, and, in addition, for construction contracts holds a current, appropriate state contractor's registration certificate; and

2. Holds a current city of Bethel ~~business license~~ sales tax certificate both at the time the bid is announced and at the time it is scored; and

3. Submits a bid for a competitive purchase or construction contract under the name as appearing on the person's license, and, where applicable, a certificate; and

4. Has continuously maintained a physical place of business within the city of Bethel staffed by the bidder or an employee of the bidder for a period of one hundred eighty (180) calendar days immediately preceding the date of the bid opening; and

5. Is compliant with all requirements of the city sales tax ordinance;

6. A Bethel post office box number or residential address may not be used solely to establish status as a local business.

C. *Sliding Scale for Local Preference.*

1. A five (5) percent preference in bid/proposal prices not to exceed five thousand dollars ($5,000) on purchases not exceeding two hundred fifty thousand dollars ($250,000);

2. A three (3) percent preference in bid/proposal prices not to exceed ten thousand dollars ($10,000) on purchases between two hundred fifty-one thousand dollars ($251,000) and five hundred thousand dollars ($500,000); and

3. A two (2) percent preference in bid/proposal prices not to exceed twenty thousand dollars ($20,000) on purchases exceeding five hundred thousand dollars ($500,000).

SECTION 2E. Amendment. Bethel Municipal Code Chapter 5.04 Business License Code, is repealed.

~~Chapter 5.04~~

~~BUSINESS LICENSE CODE~~

~~Sections:~~

~~5.04.010 Business defined.~~
~~5.04.020 Other provisions.~~
~~5.04.025 Appeal of finance director's decision.~~
~~5.04.030 Required – Application.~~
~~5.04.040 Fee.~~
~~5.04.050 Additional fees for businesses selling games of skill and chance.~~
~~5.04.060 Insurance required.~~
~~5.04.070 Term and classification.~~
~~5.04.080 Renewal of business license and termination of business.~~
~~5.04.090 Regulations.~~
~~5.04.100 Failure to obtain and failure to give notice of termination.~~
~~5.04.110 Offenses.~~
~~5.04.120 False statements.~~
~~5.04.130 Violation – Penalty.~~

~~5.04.010 Business defined.~~

~~In this chapter, unless the context otherwise requires, "business" means and includes all activities or acts, personal, professional or corporate, engaged in or following or engaging in a trade, profession or business (including receipts from advertising services, rental of personal or real property, construction, processing manufacturing, fisheries businesses, liquor license, insurance businesses, mining and coin-operated amusement and gaming machines, but excluding fishermen), calling or vocation, with the30bjectt of financial or pecuniary gain, profit or benefit, either direct or indirect, and not exempting subactivities producing marketable commodities or services used or consumed in the main business. The giving or supplying of services as an employee to an employer does not constitute "business" under this chapter. The selling of games of skill and chance, even if done by a nonprofit organization, does constitute "business" under this chapter. [Ord. 98-29 § 2.]~~

~~5.04.020 Other provisions.~~

~~A person engaging in a business must, unless determined otherwise for good cause by the finance director, in addition to filing the regular application required by this chapter, be current on payment and collection of sales taxes, port fees, and any and all other payments, fees, taxes, charges, penalties, interest, and/or other amounts that are due and owing and/or obligated to the city, and comply with any other provisions before being entitled to a license. The finance director shall not issue or renew a business license to a person who is not in compliance with this section. [Ord. 00-26 § 3; Ord. 98-29 § 2.]~~

~~5.04.025 Appeal of finance director's decision.~~

~~A. A decision of the finance director not to issue or renew a business license to a person who is not in compliance with BMC 5.04.020 may be appealed to the city~~

~~manager within five (5) working days of receipt of the finance director's decision. The appeal must be in writing and must state with specificity the reason(s) for the appeal.~~
~~B. After due consideration of the reason(s) stated in the appeal, the city manager shall issue a written decision setting forth their findings and conclusions to accept, modify, reject or remand the decision of the finance director. The decision shall be issued within ten (10) working days of receipt of the appeal. The appellant has the burden of proof and persuasion with respect to their appeal. Before issuing the decision, the city manager shall provide the appellant an opportunity to provide additional relevant information to the city manager for their consideration of the appeal. The city manager may conduct a hearing for the purpose of hearing the appellant's additional information, and may allow the finance director an opportunity to respond to any information provided by the appellant. Any hearing conducted under this section shall be informal, and shall not be governed by formal rules of evidence. The city manager may consider any relevant evidence that is not unduly prejudicial or cumulative in reaching their decision.~~
~~C. The city manager's decision is the final decision. Within thirty (30) calendar days of the date of receipt of the final decision, the final decision may be appealed to the Alaska Superior Court, Fourth Judicial District at Bethel, Alaska, pursuant to the Alaska Rules of Appellate Procedure. The final decision shall state that it is a final decision and contain any notice of the limitations on, and the right to appeal, contained in Alaska Rule of Appellate Procedure 602(a)(2) and/or any other applicable rule. [Ord. 01-03 § 2.]~~

~~5.04.030 Required – Application.~~

~~For the privilege of engaging in business in the city, a person shall first (1st) apply upon forms prescribed by the director of finance and obtain a license to do so, and pay the license fee provided in BMC 5.04.040. [Ord. 98-29 § 2.]~~

~~5.04.040 Fee.~~

~~The biennial license fee for businesses that have less than two hundred fifty thousand dollars ($250,000) in taxable sales in a calendar year is one hundred dollars ($100). The fee for a license issued to a new business that commences after the beginning of the biennial period applicable to the applicant, shall be twenty-five (25) percent of the biennial fee times the number of full and partial semesters remaining in the biennial period. No proration may be given for seasonal or other part-year operations. [Ord. 20-21 § 2, 2020; Ord. 01-28 § 11; Ord. 98-29 § 2.]~~

~~5.04.050 Additional fees for businesses selling games of skill and chance.~~

~~A. Each business selling games of skill and chance shall pay an additional fee equal to four (4) percent of the gross revenues from sales of games of skill and chance. "Gross revenues from a sale" is the total cost to the player for the right to each single chance or play, whether paid to the operator or qualified organization in cash or by relinquishment of winnings or in exchange for other things of value.~~
~~B. Operators of games of skill and chance licensed by the state pursuant to AS 5.15.010, et seq., shall pay the fee on a monthly basis on or before the last day of the following month. The fee shall be accompanied by a copy of the report submitted to the authorized permittee pursuant to AS 5.15.087 or any successor statute or regulation.~~
~~C. Qualified organizations authorized to conduct games of skill and chance by the state pursuant to AS 5.15.010, et seq., who do not make use of a licensed operator shall pay the fee on a quarterly basis not later than the last day of the month following the quarter a tax return is required to be submitted. A copy of the quarterly report filed with the state pursuant to AS 5.15.080 or any successor statute or regulation shall accompany payment of the fee.~~
~~D. The finance director shall have the same right to examine and audit the records of operators and qualified organizations as are given to the finance director under Chapter 4.16 BMC to examine and audit the records of persons required to collect the city sales tax. The penalties, interest and charges applicable under Chapter 4.16 BMC to late or~~

~~incomplete filing of reports or returns or payment of sales tax and the failure to keep or produce records, as well as the right to protest or appeal a decision of the finance director, shall apply to the late or incomplete filing of reports or returns, the late or incomplete payment of the additional fee under this chapter and the failure to keep or produce adequate records. [Ord. 17-41 § 2; Ord. 09-17 § 2; Ord. 01-28 § 12; Ord. 98-29 § 2.]~~

~~5.04.060 Insurance required.~~

~~A. For purposes of this section, "transient lodging business" means and includes, but is not limited to, hotels, motels, bed-and-breakfast operations, and any other facility or operation that provides one (1) or more rooms on an hourly, daily, weekly, or other period that is less than monthly in exchange for direct or indirect compensation.~~
~~B. No person may operate a transient lodging business unless there is in effect during the period of such operation a commercial general liability insurance policy in an amount of not less than one million dollars ($1,000,000) per person and a combined aggregate amount of not less than two million dollars ($2,000,000) per occurrence. The deductible or self-retained coverage may not exceed ten thousand dollars ($10,000). Such insurance must include coverage for the business for liability arising out of the negligence of the business, its owners, employees and agents.~~
~~C. Each application for a business license by a transient lodging business must be accompanied by a copy of the insurance policy required by this section. No business license may be granted to a transient lodging business that does not provide a copy of a current policy required by this section; provided, the clerk may, in the exercise of discretion, accept a certificate of insurance provided to the finance director by an insurance agent or broker licensed to do business in the state in lieu of the policy itself.~~
~~D. The transient lodging business shall provide the finance director with a copy of each confirmation provided by the insurer of renewal of the required policy. Such confirmation must be provided to the city before the date of expiration of the policy that is provided to meet the requirements of this section.~~

~~E. Within seven (7) days of the receipt of the written demand from the city, a transient lodging business shall provide to the city for inspection, copying and review the policy of insurance meeting the requirements of this section. The failure of a transient lodging business to provide the policy as required by this subsection invalidates the transient lodging business license issued to such business under this chapter. A license invalidated under this subsection may be renewed by filing a complete application and payment of the late license fee under BMC 5.04.080.~~

~~F. A transient lodging business may not operate if it has failed or refused to produce the policy of insurance as required under subsection E of this section or has failed to provide confirmation of renewal prior to the expiration date, including any grace period allowed for the policy. [Ord. 98-29 § 2.]~~

~~5.04.070 Term and classification.~~

~~Licenses issued to one-half of the businesses shall expire on December thirty-first (31st) of the even-numbered years and the licenses issued to the other half of the businesses shall expire on December thirty-first (31st) of the odd-numbered years. The finance director shall establish the method of allocating businesses to the odd and even years and may establish and implement such classifications of businesses as may be useful in administering the sales tax or other city programs. [Ord. 98-29 § 2.]~~

~~5.04.080 Renewal of business license and termination of business.~~

~~A. Application for renewal of a license and payment of the biennial fee shall be made or postmarked by the United States Postal Service or private delivery service before December thirty-first (31st) of the license expiration year. Any renewal application made or postmarked after December thirty-first (31st) of the license expiration year shall be subject to a fee for the business license of twice the fee set out in BMC 5.04.040. By December tenth (10th) of each year, the finance department shall mail a written notice of renewal to each licensed business whose license will expire that year; provided, neither the failure of the city to mail the notice or the failure of a business to receive~~

~~the notice shall have the effect of extending the December thirty-first (31st) renewal deadline nor of waiving any penalty or additional or increased fee for the late filing of a renewal application.~~

~~B. When a business license holder ceases to do business that the holder has been authorized to conduct under a business license issued by the city, the license holder shall notify the city in writing of the termination of the business within fourteen (14) days of such termination. Notice is not required where the business license holder transfers the business license to a successor assignee or purchaser. [Ord. 20-22 § 2, 2020; Ord. 00-14 § 2; Ord. 98-29 § 2.]~~

~~5.04.090 Regulations.~~

~~The finance director, with the approval of the city council, may promulgate regulations necessary to determine and collect fees imposed and to otherwise enforce the provisions of this chapter. The regulations become effective, with such changes as may be made by the city council, on the day following the city council meeting at which the proposed regulations are submitted to the council for review unless the regulations are rejected by the council. [Ord. 00-26 § 4; Ord. 98-29 § 2.]~~

~~5.04.100 Failure to obtain and failure to give notice of termination.~~

~~A person who engages in business before filing a business license application, or who fails to file any report or to pay the fee as prescribed by this chapter, or who fails to file a license renewal application or postmark a license renewal application by the United States Postal Service or private delivery service before February first (1st), shall, in addition to payment of the required fee, be subject to a penalty of one hundred dollars ($100) that shall be paid before the license may be issued. A business license holder who fails to give notice of termination of business shall also be subject to a penalty of one hundred dollars ($100). [Ord. 20-20 § 2, 2020; Ord. 00-14 § 3; Ord. 98-29 § 2.]~~

~~5.04.110 Offenses.~~

~~It is unlawful for a person to:~~

~~A. Wilfully evade the licensing provisions of this chapter;~~

~~B. Fail to make an application for license or fail to keep or produce any records required hereunder or by regulation;~~

~~C. Make a false or fraudulent return or false statement with intent to defraud the city or evade payment of the fee;~~

~~D. Aid or abet another in an attempt to evade payment of the fee;~~

~~E. Fail to pay the required licensing fee, sales taxes, port fees, and any and all other payments, fees, taxes, charges, penalties, interest, and/or other amounts that are due and owing to the city;~~

~~F. Engage in or operate a business without a license issued pursuant to this chapter;~~

~~G. Engage in or operate a business for which insurance is required under this chapter without a policy of such insurance in effect;~~

~~H. Fail or refuse to produce a policy of insurance required by this chapter within seven (7) days of the delivery by the clerk of a written request to produce such a policy;~~

~~I. Fail to give written notice of termination of business as required by BMC 5.04.080(B). [Ord. 00-26 § 5; Ord. 00-14 § 2; Ord. 98-29 § 2.]~~

~~5.04.120 False statements.~~

~~It is unlawful for an executive officer, manager or agent of a corporation or agent of a person to provide false information or documents or to make or permit to be made for their principal or employer a false statement in connection with an application for a business license or in answer to an inquiry from the city clerk with an intent or purpose to evade the payment of the fee or to obtain, continue, or renew a license without fully complying with the requirements of this chapter. [Ord. 98-29 § 2.]~~

Introduced by:
Introduction Date
Public Hearing Date:
Action:
Vote:

~~5.04.130 Violation – Penalty.~~

~~A person who is found guilty of a violation of any provision of this chapter, or any regulation adopted pursuant thereto, is subject to a fine of up to two hundred dollars ($200); provided, the person is subject to a fine of up to five hundred dollars ($500) for a violation that occurs within three (3) years of a conviction of a prior violation of any provision of this chapter.~~

SECTION 3. EFFECTIVE DATE. This Ordinance shall become effective adoption by the Bethel City Council.

BE IT ENACTED BY THE CITY COUNCIL OF THE CITY OF BETHEL, ALASKA THIS 25th DAY OF OCTOBER 2022 BY A VOTE OF _ IN FAVOR AND _ OPPOSED.

____
Mark Springer, Mayor

ATTEST:

____
Lori Strickler, City Clerk

Introduced by:
Introduction Date:
Public Hearing Date:
Action:

CITY OF BETHEL, ALASKA

ORDINANCE #24-XX

AN ORDINANCE BY THE BETHEL CITY COUNCIL AMENDING BETHEL MUNICIPAL CODE CHAPTER 2.60, COMMITTEES, COMMISISONS AND AD HOC COMMITTEES TO REDUCE THE NUMBER OF MEMBERS REQUIRED FOR A QUORUM UNDER SPECIAL CIRCUMSTANCES

WHEREAS, Bethel Municipal Code 2.60 creates seven committees and commissions that act as advisory bodies to the Council: the Planning Commission, the Port Commission, the Public Safety and Transportation Commission, the Community Action Grant Committee, the Finance Committee, the Community Parks and Recreation Committee, and the Public Works Committee;

WHEREAS, Bethel Municipal Code 2.60.060 Notice of Public Meetings, requires regular meetings of the committees and commissions to be scheduled once a month unless otherwise authorized by council;

WHEREAS, reducing the meeting schedule requirement to every other month will provide administration more time to work directly with the ex officio members to develop meaningful agendas and packets, this will result in public meetings with more developed action items for our committee/commission volunteers to discuss;

WHEREAS, a reduction in the meeting frequency will also relieve operational takes during a time of significant staff shortages ensuring the operational tasks of the municipality are carried out while still supporting strong government through public engagement;

WHEREAS, the City hoped that through the reduction in regular scheduled meetings, and a focus on more developed agendas and packet materials, the City will attract more volunteer participation in our public meeting process;

WHEREAS, although each committee and commission will be required to have regular meetings every other month, at any point, a special meeting may be called in accordance with BMC;

Introduced by:
Introduction Date:
Public Hearing Date:
Action:

NOW THEREFORE BE IT ENACTED BY THE CITY COUNCIL OF THE CITY OF BETHEL, ALASKA,

Section 1. **Classification.** This ordinance is permanent in nature and shall be placed in the Bethel Municipal Code.

Section 2. Amendment. Bethel Municipal Code 2.60 is amended, old language is stricken, and new language is underlined.

2.60.060. Notice of public meetings.

A. Regular meetings shall be scheduled ~~once a month~~ every other month unless otherwise authorized by council. A regular meeting may be postponed or rescheduled to another date upon a vote of the majority of the members at a previous regular or special meeting.

B. Special meetings are called to transact business held outside the regular meeting schedule. Special meetings may be called at any date and time by the chair, or by three (3) voting members.

C. Meetings shall be held at City Hall, 300 Chief Eddie Hoffman Highway, whenever reasonably possible, and shall comply with BMC 2.04.070, in providing teleconference and written participation to all public meetings. Agendas constitute the meeting notice and shall contain, at a minimum, the date, place and time of the meeting, the name of the body, the names of the members of the body, people to be heard, and any item to be discussed by the body.

D. Public notice of meetings shall be prepared and posted in at least four (4) conspicuous public places within the city, including at the location of the meeting. Notice of a regular meeting shall be posted no later than five (5) days before the meeting. Notice of a special meeting shall be posted no later than three (3) days before the meeting, except the planning commission special meeting agenda shall be posted no later than five (5) days before the meeting.

E. The meetings of all bodies shall be open to the public in accordance with the Alaska Open Meetings Act, and shall permit teleconference and written participation in accordance with BMC 2.04.080.

F. Each committee, commission, and ad hoc committee shall follow Robert's Rules of Order Newly Revised; however, the rules of debate may be relaxed by the body to promote discussion.

G. Committee, commission, and ad hoc committee reports and recommendations shall be decided by a quorum of the body at a public meeting.

H. Any committee, commission and ad hoc committee may appoint seated members of its body to a subcommittee. The number of members appointed to a subcommittee shall be three (3) or fewer, to avoid creating a quorum of the body. The subcommittee can make such investigation or exercise such authority as may be delegated to it by the advisory board. A subcommittee reports to the body from which it was appointed, and not to the council. No action of the subcommittee is official until approved by a majority vote of the advisory body.

SECTION 3. Effective Date. This ordinance shall become effective upon passage by the Bethel City Council.

ENACTED THIS ___________ DAY OF ________ 2024, BY A VOTE OF _____ IN FAVOR AND _____ OPPOSED.

ATTEST:

____
Mark Springer, Mayor

____
Lori Strickler, City Clerk

Introduced by:
Introduction Date
Public Hearing Date:
Action:
Vote:

CITY OF BETHEL, ALASKA

Ordinance #24-xx

AN ORDINANCE BY THE BETHEL CITY COUNCIL AMENDING BETHEL MUNICIPAL CODE

WHEREAS , Bethel Municipal Code Chapter 4.17, Sales Tax was repealed and a new code adopted in 2017;

WHEREAS , one of the revisions included in the overhaul was the creation of a sales tax collection registration, this requirement states "No person may engage in any taxable transactions within the City without first procuring an annual sales tax collection certificate from the city finance department";

WHEREAS , after a review, the city has found this registration requirement and process duplicates the City's business license requirement and process rendering one of the processes unnecessary;

WHEREAS, with the intent to streamline municipal operations, while ensuring minimum impact from our local businesses, the City finds it necessary to repeal the business licensing provisions and make corresponding amendments within the Bethel Municipal Code;

WHEREAS, in addition to this Code amendment, the City will need to amend the Fee and Rate Schedule to amend the fees currently associated with Business Licenses to Sales Tax Certificates:

Sales Taxes and Business Licenses	
Bethel Business License	$100
Special Events Permit Application (Alcohol)	$50

NOW THEREFORE BE IT ORDAINED by the City Council of Bethel, Alaska:

<u>SECTION 1.</u> **<u>Classification.</u>** This is a codified Ordinance of general and permanent nature and shall become part of the Bethel Municipal Code.

<u>SECTION 2A.</u> **<u>Amendment.</u>** Bethel Municipal Code Chapter 2.60.070, Committees, Commissions, and Ad Hoc Committees, Finance Committee Duties is amended as follows, new language is underlined, and old language is stricken.

Introduced by:
Introduction Date
Public Hearing Date:
Action:
Vote:

Chapter 2.60

Committees, Commissions, and Ad Hoc Committees

2.60.170 Finance committee duties.

A. The finance committee may review and make recommendations to the council on:

1. Finance-related policies and procedures.

2. Monthly financial reports of revenues, and expenditures.

3. The city's investment funds.

4. Capital planning and implementation of projects.

5. Progress toward achieving the organization's vision, accomplishing goals, and implementing benchmarks for the budget process.

6. The annual budget and budget process.

7. The progress toward achieving the goals set out in the city's comprehensive plan as they relate to finance.

B. The finance committee shall:

1. Provide a forum for public comment and input regarding the city's budget, audit, sales tax collection, ~~business licenses operations,~~ purchasing procedures, and other such topics related to the city's finances.

2. Perform other such duties as the city council may from time to time refer.

SECTION 2B. Amendment. Bethel Municipal Code Chapter4.16 Sales Tax, chapters, 4.16.090, 4.16.160, 4.16.070, 4.16.190, 4.16.240, 4.16.320, 4.16.380 is amended as follows, new language is underlined and old language is stricken.

Introduced by:
Introduction Date
Public Hearing Date:
Action:
Vote:

Chapter 4.16
Sales Taxes

4.16.090 Sales tax collection – Registration requirement.

A. No person may engage in any taxable transactions within the city without first procuring a sales tax collection certificate from the city finance department.

B. A new business shall apply for a sales tax collection certificate ~~concurrently with the new business license application that must be obtained~~ before commencing business.

C. Sales tax collection certificates shall expire ~~at the same time as the establishment's business license and must be renewed concurrently.~~ on December thirty-first (31st).

D. A person, firm, partnership, corporation or other business entity shall file an application for a sales tax collection certificate with the finance department prior to conducting business within the city. The complete ~~business license and~~ sales tax certificate application shall be returned to the finance department along with a copy of the business entity's Alaska State business license ~~and city of Bethel business license~~. The sales tax collection certificate will not be issued until all of these requirements have been met.

E. Each business entity shall have a sales tax certificate under the advertised name and each separate business shall be registered under its own account.

F. No sales tax collection certificate shall be issued to or renewed for:

~~1. A person who does not meet the licensing requirements set out in Chapter 5.04 BMC (Business License Code); or~~

2. A person who has failed to pay any necessary fees due to the city; or

3. A person owing a judgment, delinquent taxes or a utility bill to the city, unless the person is in a satisfactory repayment plan.

Commented [LS1]: Ketchikan Gateway Borough: (a) A person, firm, partnership, corporation or other business entity shall file an application for registration with the finance department, on a form provided by the borough, upon the earliest to occur of either obtaining a State of Alaska business license to conduct business within the borough, or conducting any business within the borough. The complete application shall be returned to the finance department along with a copy of the business entity's Alaska State business license. Registration will not be complete until all of these requirements have been met.
(b) Each business entity shall be registered under the advertised name, and each separate business shall be registered under its own account. New businesses, or any business that is registering for the first time with the borough, will be required to file and transmit collected sales taxes monthly for a period of no less than six months. Upon expiration of this initial six months, the borough will determine if the business has complied with all provisions of this chapter before converting the business to quarterly reporting. This decision will be based on previous filings and is at the borough's discretion.
It doesn't look like KGB charges for their sales tax certificate. Also, I don't know why this text is highlighted.

Commented [LS2]: Similar to the Bus. License section. 5.04.070

G. Where the application or city records indicate that applicant is currently in violation of filing and/or remittance requirements of the city's sales tax provisions, the finance director may deny the application for a sales tax certificate until the applicant enters into binding agreement setting out a method by which full compliance will be attained.

H. The sales tax collection certificate of any seller will be suspended when such seller fails to pay delinquent taxes, penalties and interest within thirty (30) days after notice of delinquency is given or mailed provided such seller shall be afforded due process before the certificate suspension.

4.16.160 Exemptions and limitations on exemptions.

The following sales and services are exempt from the tax levied under this chapter only in accordance with the exemptions and limitations thereon, as provided for in this section:

A. *Admissions.* Sales of admission to school entertainments, school athletic events, and events conducted for the benefit of charitable or community organizations are exempt.

B. *ATVs/Boats.* That portion of the selling price of an all-terrain vehicle (ATV), snow machine, boat, or boat motor in excess of three thousand five hundred dollars ($3,500) is exempt, regardless of whether or not such items are purchased simultaneously, or are invoiced or otherwise billed on the same billing document.

C. *Banking.* The following fees, sales and services charged by banks, savings and loan associations, credit unions and investment banks are exempt:

1. Fees for the sale, exchange or transfer of currency, stocks, bonds and other securities;

2. *Loans.* The principal amount of the loan, the interest charged for loaning of money, escrow collection services, and any fees associated with the loaning of money;

3. Services associated with the sale, exchange or transfer of currency, stocks, bonds and other securities;

4. Pass-through charges on loan transactions which include sales tax;

5. Sale of insurance policies, bonds of guaranty and fidelity (AS 21.09.210).

D. *Casual and Isolated Sales, Services or Rentals.* Proceeds from casual, occasional or isolated sales which are easily identified as the sale of tangible personal property or goods at such functions as moving, garage, yard, food and bake sales, markets or fairs (such as flea markets and craft fairs), the sale of private vehicles when the seller is not a dealer in used vehicles, or services such as babysitting or house-sitting provided the seller does not regularly engage in the business of selling such goods or services or rentals are exempt, but only if:

1. The sales of goods and services do not occur for more than ten (10) days in a calendar year, and are not made through a dealer, broker, agent or consignee; or

2. The rental of personal tangible property does not exceed sixty (60) days in a calendar year, whether or not consecutive.

3. Sales or rentals made pursuant to a business license or by sellers representing themselves to be in the business of making sure sales, rentals or services are not exempt.

4. The rental of real estate is not exempt.

E. *Cemetery Plots.* The sale of cemetery/burial plots is exempt.

F. *Repealed by Ord. 21-14.*

G. *Compliance with State and Federal Laws.* Gross receipts or proceeds derived from sales or services which the city is prohibited from taxing under the laws of the state or under the laws and the Constitution of the United States, including, but not limited to, the following:

1. Sales by the U.S. Postal Service are exempt;

2. Purchases made under the authority of or made with any type of certificate issued pursuant to 42 USC Sections 1771 through 1789 (Child Nutrition Act of 1966) are exempt;

3. *Repealed by Ord.20-06.*

4. Air transportation precluded from taxation under AS 29.45.820 is exempt;

5. Gross receipts or proceeds derived from sales to the United States Government, the state, a city or any political department thereof are exempt. However, the exemption shall not apply to the sale of materials and supplies to contractors for the manufacture or production of property or rendering services for sale to such government units or agencies on a contract bid award, in which event the contractor shall be deemed the buyer, subject to the payment of the tax;

6. A sale or rental to an employee of the state, its political subdivisions, or the federal government is exempt, but only when the government employee provides proof that the sale is for government business by paying for the sale with a government voucher, purchase order, check, credit card, or warrant, or providing other verifiable documentation to the seller to allow the seller to readily determine that the sale is for government business;

7. A sale or rental to a federally recognized tribe is exempt, but only when the tribal employee provides proof that the sale is for tribal government business by paying for the sale with a tribal voucher, purchase order, check, credit card, or warrant, or providing other verifiable documentation to the seller to allow the seller to readily determine that the sale is for tribal government business.

H. *Credit Unions.* Sales to or by federally chartered credit unions or credit unions organized under AS 06.45 are exempt.

I. *Dues.* Dues or fees paid to clubs, labor unions and other organizations solely for the privilege of membership are exempt.

J. *Freight and Wharfage.* Freight and wharfage charges, whether arising out of foreign, interstate or intrastate commerce, are exempt unless such delivery services are included in a through bill of lading in conjunction with interstate commerce.

1. Warehouse and storage services are not exempt.

2. Transportation of goods, equipment, or other property from one (1) point to another within the city limits by commercial movers is not exempt.

K. *Maximum Tax.* That portion of the selling price for a single piece of equipment or tangible personal property in excess of ten thousand dollars ($10,000) is exempt, where the selling price is totaled on one (1) invoice or on any sales slip under one (1) calendar day.

L. *Medical Services.*

1. Services of a person licensed or certified by the state of Alaska as a doctor of medicine and surgery, a doctor of osteopath and surgery, a chiropractor, a dentist, an optometrist, an audiologist, a hospital, an occupational therapist, a physical therapist or a licensed or practical nurse; provided, that the service is within the scope of the state license or certificate are exempt;

2. Services of a person licensed or certified by the state of Alaska as a psychologist or psychological associate, a clinical social worker, an alcohol or drug counselor, a marital and family therapist or a licensed professional counselor; provided, that the service is within the scope of the state license or certificate are exempt;

3. Fees for supplies, equipment and services provided by a hospital, medical clinic or dental clinic for patient treatment, including laboratory and x-ray services are exempt;

4. Assisted living services provided in accordance with an assisted living plan and in an assisted living home licensed as such by the state are exempt;

5. Gross receipts or proceeds of the retail sale of prescription drugs are exempt;

6. Services rendered by massage therapists, including those working for a chiropractor or other medical provider, are not exempt.

M. *Newspapers.* Sales of newspapers are exempt.

N. *Nonprofits.* A sale of goods or services to any nonprofit entity that, at the time of sale, can produce a sales tax exemption card and that has a duly authorized federal tax-exempt status pursuant to IRS Regulations, Section 501(c)(3), (4) or (19) is exempt; provided, that any income from the exempt sale is also exempt from federal taxation.

O. *Public Assistance.* Purchases made with food coupons, food stamps, or other type of certificate issued under 7 USC Sections 2011 through 2025 (Food Stamp Act) or other certificates issued under 42 USC Section 1786 (Special Supplemental Food Program for Women, Infants and Children) are exempt.

P. *Real Estate Sales.* Sale of property consisting of land and/or buildings is exempt.

Q. *Recreational Vehicles.* That portion of the selling price of an all-terrain vehicle (ATV), snow machine, boat, or boat motor in excess of three thousand five hundred dollars ($3,500) is exempt, regardless of whether or not such items are purchased simultaneously, or are invoiced or otherwise billed on the same billing document.

R. *Repealed by Ord. 21-14.*

S. *Retail Sales of Foods.* Prepared food sold under the following circumstances are exempt as follows:

1. When served in cafeterias or lunchrooms of elementary, secondary, post-secondary schools, colleges or universities which are operated primarily for students and staff, and are not operated for the public or for profit;

2. When served to clients and staff, and not to the public or for profit, as part of services provided by a nonprofit hospital or other nonprofit government organization licensed by the state of Alaska for the care of humans;

3. Meals delivered by a nonprofit organization to handicapped or senior citizens at their place of residence or meals served on the premises of a nonprofit to senior citizens or the homeless or disadvantaged; provided, that the sale price of such meals does not exceed the cost of delivery or service of such meals.

T. *Sales to Retailers.* Are exempt only if the buyer presents to the seller a valid exemption card, issued by the city pursuant to this section, and for the class of activity involved for which the exemption is sought and:

1. The sale of goods, wares or merchandise to a retail dealer, manufacturer or contractor is for resale within the city as is or incorporated into a product or commodity to be sold by the dealer, manufacturer or contractor within the city, if the subsequent sale is subject to the city sales tax; and

2. The product is an item sold as part of the reseller's primary business and is of such nature that it can be purchased by the general public in a transaction that is not dependent upon the purchase of another product or service.

3. *Repealed by Ord. 21-14.*

4. Food products that are purchased for resale must be purchased and sold as is or prepared in a commercial kitchen.

U. *School.*

1. Fees and charges for extracurricular activities or events promoted or undertaken by educational or student organizations are exempt;

2. Sales by any student organization, parent/teacher organization or booster club recognized by the school or educational organization in which it operates, which proceeds are utilized to further the purposes for which the organization was formed are exempt;

3. Sales and services by schools or other educational organizations made in the course of their regular functions and activities, which proceeds are utilized to further the purposes for which such organization was formed, are exempt;

4. Sales of food and beverages at educational lunchrooms which are operated primarily for staff and/or students, and which are not operated for the purpose of sale to the general public for profit are exempt;

5. The service of transporting students to and from a school in vehicles when in the regular course of that business is exempt.

V. *Securities.* The sale of insurance and bonds of guaranty and fidelity, and the commission thereon (AS 21.09.210(f), 21.79.130, 21.80.130) are exempt.

W. *Senior Citizen Exemptions.* The following are exempt only if the buyer, or their designee, presents a valid senior citizen exemption certificate and the product or service is intended primarily for the senior citizen holding the exemption card:

1. Food intended for consumption by the senior citizen, their spouse, or same-sex partner living in the same household, or the unemancipated minor children of either the senior citizen or their spouse or same-sex partner, who live in the same household. For purposes of this subsection, "food" is defined in accordance with 7 USC Section 2012(g) (definition of "food" for purposes of the Food Stamp Act).

2. The payment of rent by a senior citizen on a single dwelling occupied as the senior citizen's primary residence and permanent place of abode.

3. Payment for telephone, electric, and heating fuel by a senior citizen on a single dwelling occupied as the senior citizen's primary residence and permanent place of abode.

X. *Services.* That portion of the selling price of a single service that exceeds twelve thousand dollars ($12,000) is exempt. This amount will be adjusted in 2022 and every two (2) calendar years thereafter consistent with the Consumer Price Index for All Urban Consumers for Anchorage metropolitan area compiled by the United States

Department of Labor, Bureau of Labor Statistics. Adjustments to the amount listed will be rounded to the nearest one hundred dollars ($100). For the purposes of this subsection, a single service is an interrelated and interdependent function necessary to perform a specified action. If a single service is performed over a period exceeding one (1) month, the selling price must be apportioned to a monthly or invoice basis, whichever is more frequent, proportionate to the service performed, except for:

1. A commission paid to an agent for negotiating the sale of real property; or

2. A written contingency fee agreement award or settlement.

Y. *Transportation.*

1. The sale of services for transporting passengers by river taxi, taxicab, bus, or hovercraft is exempt;

2. The sale of passenger seat tickets by a commercial airline is exempt;

3. The service of transporting disabled or handicapped individuals when in the regular course of that business is exempt;

4. The lease of vehicle for hire permits is not exempt;

5. The portions of a sale that are charges for recreational flightseeing or air/water/shore excursion travel or adventure services are not exempt, unless otherwise exempted by AS 29.45.820;

6. The lease or rental of vehicles is not exempt.

Z. *Utilities.* Payment for city water, sewer and refuse utility services by any and all persons or entities is exempt.

AA. *Wholesale.* Proceeds from products sold as wholesale sales to businesses designated by the state of Alaska as wholesalers are exempt. These include sales of goods, wares or merchandise to a retail dealer, manufacturer or contractor for resale within the city as is or incorporated into a product or commodity to be sold by the dealer, manufacturer or contractor within the city, if the subsequent sale is subject to the city sales tax. In this connection a retailer must stock that merchandise for resale, display the same to the public and hold themselves out as regularly engaged in the business of selling such products.

4.16.170 Exemption cards.

A. Sales to retailers, wholesalers, and senior citizens shall be exempted from sales tax only if the person requesting the exemption has obtained and produces a valid exemption authorization card.

B. Federal, state, and tribal entities are not required to produce exemption cards. Sales to these entities are only exempt when the method of payment is made directly by the federal, state or tribal entity. Payments made by cash, personal check or personal credit card, even if on behalf of a federal, state or tribal entity, are never exempt.

C. *Cost.* The annual charges for an exemption card are as follows:

1. *Retailer/Wholesaler.* One hundred dollars ($100) (maximum two (2) cards).

2. *Senior Citizen – Initial Card.* Free (maximum one (1) card).

3. *Senior Proxy Card.* Initial proxies: free; replacement/substitute proxies (fifteen dollars ($15) each).

4. *Replacement Card.* Thirty dollars ($30) each (first card); forty-five dollars ($45) (all subsequent replacement cards).

D. With the exception of nonprofit organizations which are covered in BMC 4.16.190, any person, corporation or other organization claiming an exemption under BMC 4.16.160 shall apply to the city for an exemption authorization card within one (1) month of operating or conducting business or sales or performing services within the city in the first year in which sales are made, and thereafter shall apply by November fifteenth (15th) of each year for the following calendar year. Numbered exemption authorization cards will be issued by the city. The exemption authorization card must be shown to all sellers and must be recorded at the time of sale by the seller. The exemption is valid only for those items that are purchased for resale as described under BMC 4.16.160 or are purchased by persons, agencies and organizations that are exempted by city, state or federal law. Any person that believes an attempt to purchase unauthorized items as tax exempt is being made at their place of business may refuse to accept the exemption card.

E. The following require an exemption card in order to qualify for the exemption:

1. Exemptions for sales for resale (sales to retailers);
2. Exemptions for sales to wholesalers; and
3. Exemptions for senior citizens.

F. Persons requesting an exemption card shall apply at the finance department on a form approved by the finance director. The application shall be accompanied by any applicable fee that is required under this section. The finance director may require additional information of the applicant as necessary to determine whether the application should be granted.

G. The exemption card will include, at a minimum:

1. For resale or wholesale:

   a. General character of property or service sold by the purchaser in the regular course of business intended for resale;

   b. Name and address of the purchaser;

   c. Signature of the purchaser;

   d. Expiration date; and

   e. City of Bethel authorization exemption number.

2. For senior citizen:

   a. Name and address of the qualified senior citizen or proxy;

   b. Signature of qualified senior citizen or proxy;

   c. Expiration date;

   d. City of Bethel authorization exemption number.

3. For all others:

   a. Name and address of the exempt entity;

   b. Name and address of the qualified purchaser(s);

   c. Expiration date; and

   d. City of Bethel authorized exemption number.

H. *Time Frame.*

1. For resale or wholesale: An exemption card is issued for two (2) years and expires on December thirty-first (31st).

2. For senior citizen: An exemption card expires five (5) years from the date of issuance.

3. For senior proxies: An exemption card expires two (2) years from the date of issuance.

I. *Proof.* The finance director may require, at a minimum, the following proof before issuance of an exemption card:

1. *Retailer Exemption Cards.*

   ~~a. City of Bethel business license;~~

   b. State of Alaska business license;

c. If tobacco is to be purchased, must also present proof of state and city tobacco licenses.

2. *Senior Citizen Exemption Cards.* Proof of meeting the age requirement (must be at least sixty-five (65) years of age on January first (1st) of the year for which the exemption card is applied for).

J. *Repealed by Ord. 21-28.*

K. *Proxy for Senior Citizen Exemption Cards.* If a person who is authorized to receive a senior citizen exemption authorization card is physically or mentally disabled so that the applicant is physically unable to use the card, the applicant may designate up to two (2) proxies on their exemption application. Proxy cards are nontransferable. Only those purchases on behalf of the senior citizen are exempted from the sales tax. Before a proxy card can be issued, the finance director shall require:

1. The names, addresses and legal identifications of the proxy shoppers;

2. Proof that the senior citizen is unable to personally use the card and requires a proxy;

3. Legal proof that the proxy has the authority to represent the senior citizen (for example, a court order appointing the proxy as guardian or a valid power of attorney).

L. *Nontransferable.* An exemption authorization card is nontransferable and must be surrendered to the city finance office upon disqualification for use for any reason.

M. An exemption authorization card executed by the purchaser must be in the possession of the purchaser at the time that an exempt transaction occurs.

N. The finance director may revoke an exemption authorization card after notice to the holder of the certificate and hearing, if the director finds that the holder:

1. Gave materially false information when applying for the exemption authorization card;

2. Used the exemption authorization card in a transaction that was not exempt from sales;

3. Permitted the use of the exemption authorization card by a person other than an authorized agent or employee of the holder of the exemption; or

4. Ceased to be entitled to exemption from sales tax.

O. If the finance director revokes a person's exemption authorization card, that person is no longer exempt from paying sales tax under this chapter until the person obtains a new exemption authorization card which may not occur sooner than one (1) year after the revocation.

P. If the finance director revokes a person's authorization card, that person must pay sales tax, interest, penalties, etc., on all sales made to or by the person which were not duly exempt.

~~4.16.190 Nonprofit exemption certificates.~~

A. No sales to a nonprofit organization shall be exempted from sales tax unless and until the nonprofit organization has applied for and received an exemption certificate from the finance director.

B. There shall be no cost for a nonprofit exemption certificate.

C. Any seller may demand proof of or copies of the nonprofit exemption certificate at any time prior to exempting a sale.

D. Nonprofits requesting an exemption certificate shall apply to the finance department on a form approved by the finance director. The finance director may require additional information of the applicant as necessary to determine whether the application should be granted.

E. Nonprofit certificates shall expire within four (4) years from the date of issuance.

F. Nonprofit exemption certificates shall include, at a minimum, the following information:

1. Type of 501 designation;

2. General character of services performed;

3. Expiration date.

G. *Proof.* The finance director may require, at a minimum, the following proof before issuance of the exemption certificate:

~~1. Proof of a city of Bethel business license;~~

2. Copy of a state of Alaska business license;

3. Proof of federal 501(c) status.

H. *Nontransferable.* The exemption authorization certificate is nontransferable and must be surrendered to the finance director upon disqualification for use by any reason.

I. The finance director may revoke an exemption authorization card after notice to the holder of the certificate and after a hearing, if the director finds that the holder:

1. Gave materially false information when applying for the exemption authorization certificate;

2. Used the exemption authorization certificate in a transaction that was not exempt from sales;

3. Permitted the use of the exemption certificate by a person other than an authorized agent or employee of the holder of the exemption certificate; or

4. Ceased to be entitled to exemption from sales tax.

J. If the finance director revokes an organization's exemption authorization certificate, that organization is no longer exempt from paying sales tax under this chapter until the organization obtains a new exemption certificate which may not occur sooner than one (1) year after the revocation.

K. If the finance director revokes an organization's authorization card, that organization must pay sales tax, interest, penalties, etc., on all sales made to or by the organization which were not duly exempt.

4.16.240 Tax filing schedule.

A. All persons subject to this chapter shall file a return on a form or in a format prescribed by the city and shall pay the tax due. Each person engaged in business in the city subject to taxation shall file a return in accordance with the following:

1. *Monthly.* Unless as otherwise provided for in this section, sellers shall file on or before the last day of the month following the end of each preceding month.

2. *Semi–Monthly.* If a seller fails to file or is late in filing returns for two (2) or more months, whether or not consecutive, the finance director may require the seller to submit returns and payments semi-monthly for other good cause, including, but not limited to, a lack of sales history, seasonal sales, etc.

3. *Annually.* Upon approval of the finance director, a seller that has a documented history of less than twenty-four thousand dollars ($24,000) in taxable sales annually as well as a documented history of on-time filings and payments may file its sales tax return and remittance of taxes on an annual basis. Returns and taxes filed and paid on an annual basis must be received or postmarked by the United States Postal Service or private delivery service no later than January thirty-first (31st) following the calendar year for which the tax return is required to be submitted. Penalties for late filing of an annual return and for the late remittance of taxes shall be double the rate applicable to monthly returns and interest shall accrue on late annual remittances from January first (1st) of the preceding year.

4. *Filing to Be Continuous.* A person who has filed a sales tax return will be presumed to be making sales in successive periods unless the person files a return showing a termination or sale of their business in accordance with BMC 4.16.380.

B. *Special and/or Seasonal Events.* For all sellers only operating at special and/or seasonal events, the tax return shall be due on or before the fifth (5th) business day following the event(s).

C. It is the duty and responsibility of every seller liable for the collection of any tax imposed herein, unless otherwise provided herein, to file with the city, upon forms prescribed and furnished by the city, a return, prepared under oath, setting forth the amount of all sales, taxable and nontaxable, the amount of tax thereon and other information the city may require on the form or forms.

D. The completed and executed return, together with the remittance in full for the amount of the tax due, shall be transmitted to and must be received by the finance department or postmarked by the United States Postal Service or private delivery service on or before 5:00 p.m. local time on:

1. *Monthly Filers.* The last day of the following month.

2. *Annual Filers.* January thirty-first (31st) of the following year.

3. *Seasonal Filers.* The fifth (5th) business day following the event.

E. If the last day of the month following the end of the filing period falls on a Saturday, Sunday or federal, state or city holiday, the due date will be extended until the next business day immediately following. Exceptions will be made for proper proof of remittance (such as certified mail receipt, weigh bill, etc.) showing timely submittal.

F. Any person holding or required to hold a city of Bethel ~~business license~~ sales tax certificate shall file a sales tax return even though no tax may be due. This return shall show why no tax is due. If the person intends to continue doing business they shall file a return reflecting no sales and a statement indicating their intent to continue doing business, and shall continue to do so each filing period until they cease doing business or sell the business. If the person intends to cease doing business they shall file a final return and statement of business closure, and must register before restarting operations. If the business is sold, then the person must file a final return upon sale of the business in accordance with BMC 4.16.380.

Commented [LS3]: Do we have a statement of business close for sales tax certificate?

G. The seller shall prepare the return and remit sales tax to the city on the same basis, cash or accrual, which the seller uses in preparing its federal income tax return. The seller shall sign the return, and transmit the return, with the amount of sales tax that it shows to be due, to the city.

H. Sellers failing to comply with the provisions of this chapter shall, if required by the city, file and transmit collected sales taxes monthly until such time that they have demonstrated to the city that they are or will be able to comply with the provisions of this chapter. Six (6) consecutive on-time sales tax filings shall establish the presumption of compliance.

I. Sales tax returns shall be accompanied by proof, satisfactory to the city, as to claimed exemptions or exceptions from tax herein imposed. In the absence of proof, the sales, rentals or services shall be deemed to have been taxable. The burden of establishing any tax exemption is upon the claimant.

J. The preparer of the sales tax return form shall keep and maintain all documentation supporting any and all claims of exempted sales and purchases and be able to produce the documentation if requested by the city. Documentation for exempted sales should include the number of the city 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 taxes exempted. Failure to provide such documentation may invalidate that portion of the claim of exemption for which no documentation is provided.

4.16.320 Amended returns.

A. A seller may file an amended sales tax return, with supporting documentation, and the city may accept the amended return, but only in the following circumstances:

1. The amended return is filed within one (1) year of the original due date for the return; and

2. The seller provides a written justification for requesting approval of the amended return; and

3. The seller held a ~~current city business license~~ sales tax certificate for the period for which the amended return was filed and filed an original return for that period; and

4. The seller agrees to submit to an audit upon request of the city.

B. The city shall notify the seller in writing whether it accepts or rejects an amended return, including the reasons for any rejection.

C. The city may adjust a return for a seller if, after investigation, the city determines the figure included in the original returns are incorrect, and that additional sales taxes are due; and the city adjusts the return within two (2) years of the original due date for the return.

4.16.380 Cessation or transfer of business.

A. A seller who sells, leases, conveys, forfeits, transfers or assigns any portion of their business interest, including a creditor or secured party, shall make a final sales tax return within fifteen (15) days after the date of such conveyance.

B. At least ten (10) business days before any such sale is completed, the seller shall send to the finance director, by certified first-class mail, postage prepaid, a notice that the seller'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 sale and disclosure of buyer, the finance director shall be authorized to disclose the status of the seller's sales tax account to the named buyer or assignee.

D. Upon receipt of notice of a sale or transfer, the finance director shall send the transferee a copy of the sales tax code with this section highlighted.

E. Neither the finance director'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 said notice, the city shall have sixty (60) days in which to perform a final sales tax audit and assess sales tax liability against the seller of the business. If the notice is not mailed at least ten (10) business days before the sale is completed, the city shall have twelve (12) months from the later of the completion of the sale or the city's knowledge of the completion of the sale within which to begin a final sales tax audit and assess sales tax liability against the seller of the business. The city may also initiate an estimated assessment if the requirements for such an assessment exist.

G. A person acquiring any interest of a seller in a business required to collect the tax under this chapter assumes the liability of the seller for all taxes due the city, whether current or delinquent, whether known to the city 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 city an estimate of the delinquent sales tax, penalty and interest, if any, owed by the seller as of the date of the transfer, and shall withhold that amount from the consideration payable for the transfer, until the seller has produced a receipt from the city 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 city for the lesser of the amount of delinquent sales tax, penalty and interest due from the seller 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 fifty (50) percent of the ownership interest in a seller that is a corporation, limited liability company or partnership; or

2. A sale of substantially all of the assets used in the business of the seller; or

3. The initiation of a lease, management agreement or other arrangement under which another person becomes entitled to the seller'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 city's sales tax lien.

K. Upon termination, dissolution or abandonment of a corporate business, 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 officer willfully fails to pay or cause to be paid any taxes due from the corporation. In addition, regardless of willfulness, each director of the corporation shall be jointly and severally liable for said amounts. The officer shall be liable only for taxes collected which became due during the period they had the control, supervision, responsibility or duty to act for the corporation. This section does not relieve the corporation of other tax liabilities or otherwise impair other tax collection remedies afforded by law.

L. A seller who terminates their 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 seller shall pay a penalty of one hundred dollars

($100), plus an additional penalty of twenty-five dollars ($25) 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.

M. A new or renewed ~~business license~~ sales tax certificate may not be issued to a seller who has failed to make the return and settlement under this section until the return and settlement required have been made and the penalty imposed has been paid.

SECTION 2C. **Amendment.** Bethel Municipal Code Chapter4.17 Excise Tax on Cigarettes and Tobacco Products, Chapter 4.17.060, Exemption cards, 4.17.070, License required for dealers in cigarettes or tobacco products, and 4.17.080, is amended as follows, new language is underlined, and old language is stricken.

Chapter 4.17

Excise Tax on Cigarettes and Tobacco Products

4.17.060 Exemption cards.

A. Except as otherwise provided herein, no person may acquire cigarettes or other tobacco products in the city exempt of the tax unless that person has been issued an exemption card in accordance with this chapter. No licensee shall claim any exemption under this chapter unless cigarettes or other tobacco products for which exemption is claimed have been sold or transferred to a person presenting a valid and current exemption card issued by the department in accordance with this chapter prior to such sale or transfer.

Commented [LS4]: This terminology confused me at first but there is a licenses issued to sellers that sell tobacco products.

1. Any ~~person~~ seller with a current city of Bethel ~~business license~~ sales tax certificate may apply for an exemption card under this section as an agent for merchants whose principal places of business are located outside of the city and who acquire from an agent cigarettes or other tobacco products exempt from the tax imposed under this chapter, provided each merchant has a valid state of Alaska

business license with a tobacco endorsement and the line of business (LOB) code or equivalent thereon.

2. A merchant acquiring cigarettes and other tobacco products through an agent under this section shall be considered an exemption cardholder for all purposes under this chapter.

3. A person or licensee issued an exemption card as an agent under this section shall comply with all provisions of this chapter except the agent shall not be required to maintain records to prove that cigarettes and other tobacco products for which an exemption is claimed under the agent's exemption card have been resold outside of the city by the merchant. Violation of any provision of this chapter relating to exemption cardholders by a licensee as agent for a merchant shall be grounds for revocation of the licensee's license issued under this chapter.

4. Notwithstanding anything to the contrary contained in or implied by other provisions of this chapter, the licensee shall be and remain the taxpayer liable for the payment of taxes due under this chapter.

B. Application for an exemption card is restricted to person with an active physical business presence in the city of Bethel acting as an agent for merchants whose principal places of business are located outside of the city, shall be on a form provided by the department, and shall include the following information and such other information as the department may require:

1. The applicant's name and address;

2. A copy of the applicant's current state of Alaska business license, including a tobacco endorsement and the line of business (LOB) code or equivalent;

3. The merchant names and locations where cigarettes and tobacco products will be sold;

4. Each application for an exemption card shall be accompanied by a fee of fifty dollars ($50).

C. All exemption cardholders must maintain a valid, current business license, with a tobacco endorsement and line of business (LOB) code or equivalent, issued by the state of Alaska.

D. Each exemption card, unless suspended or revoked by the finance director, is valid from its date of issue until the end of that calendar year and may be renewed each year upon application and payment of the fee to the department.

E. The finance director may suspend, revoke or refuse to issue an exemption card under this section for any violation of or failure to comply with the requirements of this chapter by agent or cardholder, including any act or omission by such person which withholds, misstates or provides false or misleading information required by the department.

4.17.070 License required for dealers in cigarettes or tobacco products.

A. No person may sell, purchase, possess or acquire cigarettes or tobacco products in the city as a manufacturer, distributor, direct-buying retailer, vending machine operator or buyer without a license issued under this chapter.

B. The department, upon application and payment of the fee, shall issue a license to each manufacturer, distributor, direct-buying retailer, vending machine operator or buyer. A copy of the applicant's state of Alaska business license required under AS 43.50.010 through 43.50.390 must accompany the application. The application must include the following information:

1. The applicant's name and address;

2. The name under which the cigarette or tobacco products business will be conducted;

3. The applicant's cigarette or tobacco products business categories as a manufacturer, distributor, direct-buying retailer, vending machine operator or buyer;

4. In the case of vending machine operator, the number of vending machines which will be operated;

5. Proof of a valid state of Alaska business license with a tobacco endorsement; and

6. Other information required on the department's application form.

C. The department may refuse to issue a license if there is reasonable cause to believe that the applicant has willfully withheld information requested to determine the applicant's eligibility to receive a license, or if there is reasonable cause to believe that information submitted in the application is false or misleading and is not made in good faith.

D. The department shall refuse to issue a license if the applicant is delinquent on their city sales tax at the time of their application. If the applicant has been delinquent for more than thirty (30) days in the twelve (12) months preceding the license application, the city shall have the discretion to issue a provisional license subject to monthly review and subject to on-time remittance of city sales taxes.

E. A license required by this chapter is in addition to any other license required by law or city code.

F. A license issued under this chapter shall include:

1. The name and address of the licensee;

2. The type of business to be conducted;

3. The address at which the business is conducted; and

4. The years for which the license is issued.

SECTION 2D. Amendment. Bethel Municipal Code Chapter 4.20 Purchasing, Chapter 4.20.060, Local preferences is amended as follows, new language is underlined and old language is stricken.

Introduced by:
Introduction Date
Public Hearing Date:
Action:
Vote:

Chapter 4.20
Purchasing

4.20.060 Local preferences.

A. In awarding competitive purchases or construction contracts, preference may be given to an otherwise qualified "local bidder" unless such preference is prohibited by the funding source.

B. For purposes of this section, a "local bidder/proposer" is a person who:

1. Holds a current state business license, and, in addition, for construction contracts holds a current, appropriate state contractor's registration certificate; and

2. Holds a current city of Bethel ~~business license~~ sales tax certificate both at the time the bid is announced and at the time it is scored; and

3. Submits a bid for a competitive purchase or construction contract under the name as appearing on the person's license, and, where applicable, a certificate; and

4. Has continuously maintained a physical place of business within the city of Bethel staffed by the bidder or an employee of the bidder for a period of one hundred eighty (180) calendar days immediately preceding the date of the bid opening; and

5. Is compliant with all requirements of the city sales tax ordinance;

6. A Bethel post office box number or residential address may not be used solely to establish status as a local business.

C. *Sliding Scale for Local Preference.*

1. A five (5) percent preference in bid/proposal prices not to exceed five thousand dollars ($5,000) on purchases not exceeding two hundred fifty thousand dollars ($250,000);

2. A three (3) percent preference in bid/proposal prices not to exceed ten thousand dollars ($10,000) on purchases between two hundred fifty-one thousand dollars ($251,000) and five hundred thousand dollars ($500,000); and

3. A two (2) percent preference in bid/proposal prices not to exceed twenty thousand dollars ($20,000) on purchases exceeding five hundred thousand dollars ($500,000).

Section 2E. Amendment. Bethel Municipal Code Chapter 5.04 Business License Code, is repealed.

~~Chapter 5.04~~

~~BUSINESS LICENSE CODE~~

~~Sections:~~

~~5.04.010 Business defined.~~
~~5.04.020 Other provisions.~~
~~5.04.025 Appeal of finance director's decision.~~
~~5.04.030 Required – Application.~~
~~5.04.040 Fee.~~
~~5.04.050 Additional fees for businesses selling games of skill and chance.~~
~~5.04.060 Insurance required.~~
~~5.04.070 Term and classification.~~
~~5.04.080 Renewal of business license and termination of business.~~
~~5.04.090 Regulations.~~
~~5.04.100 Failure to obtain and failure to give notice of termination.~~
~~5.04.110 Offenses.~~
~~5.04.120 False statements.~~
~~5.04.130 Violation – Penalty.~~

~~5.04.010 Business defined.~~

~~In this chapter, unless the context otherwise requires, "business" means and includes all activities or acts, personal, professional or corporate, engaged in or following or engaging in a trade, profession or business (including receipts from advertising services, rental of personal or real property, construction, processing manufacturing, fisheries businesses, liquor license, insurance businesses, mining and coin-operated amusement and gaming machines, but excluding fishermen), calling or vocation, with the30bjectt of financial or pecuniary gain, profit or benefit, either direct or indirect, and not exempting subactivities producing marketable commodities or services used or consumed in the main business. The giving or supplying of services as an employee to an employer does not constitute "business" under this chapter. The selling of games of skill and chance, even if done by a nonprofit organization, does constitute "business" under this chapter. [Ord. 98-29 § 2.]~~

~~5.04.020 Other provisions.~~

~~A person engaging in a business must, unless determined otherwise for good cause by the finance director, in addition to filing the regular application required by this chapter, be current on payment and collection of sales taxes, port fees, and any and all other payments, fees, taxes, charges, penalties, interest, and/or other amounts that are due and owing and/or obligated to the city, and comply with any other provisions before being entitled to a license. The finance director shall not issue or renew a business license to a person who is not in compliance with this section. [Ord. 00-26 § 3; Ord. 98-29 § 2.]~~

~~5.04.025 Appeal of finance director's decision.~~

~~A. A decision of the finance director not to issue or renew a business license to a person who is not in compliance with BMC 5.04.020 may be appealed to the city~~

~~manager within five (5) working days of receipt of the finance director's decision. The appeal must be in writing and must state with specificity the reason(s) for the appeal.~~
~~B. After due consideration of the reason(s) stated in the appeal, the city manager shall issue a written decision setting forth their findings and conclusions to accept, modify, reject or remand the decision of the finance director. The decision shall be issued within ten (10) working days of receipt of the appeal. The appellant has the burden of proof and persuasion with respect to their appeal. Before issuing the decision, the city manager shall provide the appellant an opportunity to provide additional relevant information to the city manager for their consideration of the appeal. The city manager may conduct a hearing for the purpose of hearing the appellant's additional information, and may allow the finance director an opportunity to respond to any information provided by the appellant. Any hearing conducted under this section shall be informal, and shall not be governed by formal rules of evidence. The city manager may consider any relevant evidence that is not unduly prejudicial or cumulative in reaching their decision.~~
~~C. The city manager's decision is the final decision. Within thirty (30) calendar days of the date of receipt of the final decision, the final decision may be appealed to the Alaska Superior Court, Fourth Judicial District at Bethel, Alaska, pursuant to the Alaska Rules of Appellate Procedure. The final decision shall state that it is a final decision and contain any notice of the limitations on, and the right to appeal, contained in Alaska Rule of Appellate Procedure 602(a)(2) and/or any other applicable rule. [Ord. 01-03 § 2.]~~

~~5.04.030 Required – Application.~~

~~For the privilege of engaging in business in the city, a person shall first (1st) apply upon forms prescribed by the director of finance and obtain a license to do so, and pay the license fee provided in BMC 5.04.040. [Ord. 98-29 § 2.]~~

~~5.04.040 Fee.~~

~~The biennial license fee for businesses that have less than two hundred fifty thousand dollars ($250,000) in taxable sales in a calendar year is one hundred dollars ($100). The fee for a license issued to a new business that commences after the beginning of the biennial period applicable to the applicant, shall be twenty-five (25) percent of the biennial fee times the number of full and partial semesters remaining in the biennial period. No proration may be given for seasonal or other part-year operations. [Ord. 20-21 § 2, 2020; Ord. 01-28 § 11; Ord. 98-29 § 2.]~~

~~5.04.050 Additional fees for businesses selling games of skill and chance.~~

~~A. Each business selling games of skill and chance shall pay an additional fee equal to four (4) percent of the gross revenues from sales of games of skill and chance. "Gross revenues from a sale" is the total cost to the player for the right to each single chance or play, whether paid to the operator or qualified organization in cash or by relinquishment of winnings or in exchange for other things of value.~~
~~B. Operators of games of skill and chance licensed by the state pursuant to AS 5.15.010, et seq., shall pay the fee on a monthly basis on or before the last day of the following month. The fee shall be accompanied by a copy of the report submitted to the authorized permittee pursuant to AS 5.15.087 or any successor statute or regulation.~~
~~C. Qualified organizations authorized to conduct games of skill and chance by the state pursuant to AS 5.15.010, et seq., who do not make use of a licensed operator shall pay the fee on a quarterly basis not later than the last day of the month following the quarter a tax return is required to be submitted. A copy of the quarterly report filed with the state pursuant to AS 5.15.080 or any successor statute or regulation shall accompany payment of the fee.~~
~~D. The finance director shall have the same right to examine and audit the records of operators and qualified organizations as are given to the finance director under Chapter 4.16 BMC to examine and audit the records of persons required to collect the city sales tax. The penalties, interest and charges applicable under Chapter 4.16 BMC to late or~~

~~incomplete filing of reports or returns or payment of sales tax and the failure to keep or produce records, as well as the right to protest or appeal a decision of the finance director, shall apply to the late or incomplete filing of reports or returns, the late or incomplete payment of the additional fee under this chapter and the failure to keep or produce adequate records. [Ord. 17-41 § 2; Ord. 09-17 § 2; Ord. 01-28 § 12; Ord. 98-29 § 2.]~~

~~5.04.060 Insurance required.~~

~~A. For purposes of this section, "transient lodging business" means and includes, but is not limited to, hotels, motels, bed-and-breakfast operations, and any other facility or operation that provides one (1) or more rooms on an hourly, daily, weekly, or other period that is less than monthly in exchange for direct or indirect compensation.~~
~~B. No person may operate a transient lodging business unless there is in effect during the period of such operation a commercial general liability insurance policy in an amount of not less than one million dollars ($1,000,000) per person and a combined aggregate amount of not less than two million dollars ($2,000,000) per occurrence. The deductible or self-retained coverage may not exceed ten thousand dollars ($10,000). Such insurance must include coverage for the business for liability arising out of the negligence of the business, its owners, employees and agents.~~
~~C. Each application for a business license by a transient lodging business must be accompanied by a copy of the insurance policy required by this section. No business license may be granted to a transient lodging business that does not provide a copy of a current policy required by this section; provided, the clerk may, in the exercise of discretion, accept a certificate of insurance provided to the finance director by an insurance agent or broker licensed to do business in the state in lieu of the policy itself.~~
~~D. The transient lodging business shall provide the finance director with a copy of each confirmation provided by the insurer of renewal of the required policy. Such confirmation must be provided to the city before the date of expiration of the policy that is provided to meet the requirements of this section.~~

~~E. Within seven (7) days of the receipt of the written demand from the city, a transient lodging business shall provide to the city for inspection, copying and review the policy of insurance meeting the requirements of this section. The failure of a transient lodging business to provide the policy as required by this subsection invalidates the transient lodging business license issued to such business under this chapter. A license invalidated under this subsection may be renewed by filing a complete application and payment of the late license fee under BMC 5.04.080.~~

~~F. A transient lodging business may not operate if it has failed or refused to produce the policy of insurance as required under subsection E of this section or has failed to provide confirmation of renewal prior to the expiration date, including any grace period allowed for the policy. [Ord. 98-29 § 2.]~~

~~5.04.070 Term and classification.~~

~~Licenses issued to one-half of the businesses shall expire on December thirty-first (31st) of the even-numbered years and the licenses issued to the other half of the businesses shall expire on December thirty-first (31st) of the odd-numbered years. The finance director shall establish the method of allocating businesses to the odd and even years and may establish and implement such classifications of businesses as may be useful in administering the sales tax or other city programs. [Ord. 98-29 § 2.]~~

~~5.04.080 Renewal of business license and termination of business.~~

~~A. Application for renewal of a license and payment of the biennial fee shall be made or postmarked by the United States Postal Service or private delivery service before December thirty-first (31st) of the license expiration year. Any renewal application made or postmarked after December thirty-first (31st) of the license expiration year shall be subject to a fee for the business license of twice the fee set out in BMC 5.04.040. By December tenth (10th) of each year, the finance department shall mail a written notice of renewal to each licensed business whose license will expire that year; provided, neither the failure of the city to mail the notice or the failure of a business to receive~~

~~the notice shall have the effect of extending the December thirty-first (31st) renewal deadline nor of waiving any penalty or additional or increased fee for the late filing of a renewal application.~~

~~B. When a business license holder ceases to do business that the holder has been authorized to conduct under a business license issued by the city, the license holder shall notify the city in writing of the termination of the business within fourteen (14) days of such termination. Notice is not required where the business license holder transfers the business license to a successor assignee or purchaser. [Ord. 20-22 § 2, 2020; Ord. 00-14 § 2; Ord. 98-29 § 2.]~~

~~5.04.090 Regulations.~~

~~The finance director, with the approval of the city council, may promulgate regulations necessary to determine and collect fees imposed and to otherwise enforce the provisions of this chapter. The regulations become effective, with such changes as may be made by the city council, on the day following the city council meeting at which the proposed regulations are submitted to the council for review unless the regulations are rejected by the council. [Ord. 00-26 § 4; Ord. 98-29 § 2.]~~

~~5.04.100 Failure to obtain and failure to give notice of termination.~~

~~A person who engages in business before filing a business license application, or who fails to file any report or to pay the fee as prescribed by this chapter, or who fails to file a license renewal application or postmark a license renewal application by the United States Postal Service or private delivery service before February first (1st), shall, in addition to payment of the required fee, be subject to a penalty of one hundred dollars ($100) that shall be paid before the license may be issued. A business license holder who fails to give notice of termination of business shall also be subject to a penalty of one hundred dollars ($100). [Ord. 20-20 § 2, 2020; Ord. 00-14 § 3; Ord. 98-29 § 2.]~~

~~5.04.110 Offenses.~~

~~It is unlawful for a person to:~~

~~A. Wilfully evade the licensing provisions of this chapter;~~

~~B. Fail to make an application for license or fail to keep or produce any records required hereunder or by regulation;~~

~~C. Make a false or fraudulent return or false statement with intent to defraud the city or evade payment of the fee;~~

~~D. Aid or abet another in an attempt to evade payment of the fee;~~

~~E. Fail to pay the required licensing fee, sales taxes, port fees, and any and all other payments, fees, taxes, charges, penalties, interest, and/or other amounts that are due and owing to the city;~~

~~F. Engage in or operate a business without a license issued pursuant to this chapter;~~

~~G. Engage in or operate a business for which insurance is required under this chapter without a policy of such insurance in effect;~~

~~H. Fail or refuse to produce a policy of insurance required by this chapter within seven (7) days of the delivery by the clerk of a written request to produce such a policy;~~

~~I. Fail to give written notice of termination of business as required by BMC 5.04.080(B). [Ord. 00-26 § 5; Ord. 00-14 § 2; Ord. 98-29 § 2.]~~

~~5.04.120 False statements.~~

~~It is unlawful for an executive officer, manager or agent of a corporation or agent of a person to provide false information or documents or to make or permit to be made for their principal or employer a false statement in connection with an application for a business license or in answer to an inquiry from the city clerk with an intent or purpose to evade the payment of the fee or to obtain, continue, or renew a license without fully complying with the requirements of this chapter. [Ord. 98-29 § 2.]~~

Introduced by:
Introduction Date
Public Hearing Date:
Action:
Vote:

~~5.04.130 Violation – Penalty.~~

~~A person who is found guilty of a violation of any provision of this chapter, or any regulation adopted pursuant thereto, is subject to a fine of up to two hundred dollars ($200); provided, the person is subject to a fine of up to five hundred dollars ($500) for a violation that occurs within three (3) years of a conviction of a prior violation of any provision of this chapter.~~

SECTION 3. EFFECTIVE DATE. This Ordinance shall become effective adoption by the Bethel City Council.

BE IT ENACTED BY THE CITY COUNCIL OF THE CITY OF BETHEL, ALASKA THIS 25th DAY OF OCTOBER 2022 BY A VOTE OF _ IN FAVOR AND _ OPPOSED.

____
Mark Springer, Mayor

ATTEST:

____
Lori Strickler, City Clerk

City of Bethel
Finance Department
Monthly Manager's Report for July 2024

Date: July 1-31, 2024
To: Lori Strickler, Acting City Manager
From: Cynthia Sharp, Deputy Finance Director

Subject: Management Report, July 2024 The Finance Department's Monthly Managerial Report details the progress, activities, plans, and challenges of the Finance Department for July 2024.

Current Events within the Finance Department

- July was a good month for the Finance Department with the hiring of two new employee's
- Jennifer Charlie in Accounts Payable and Kayla Tikiun in Utility Billing.
- Sales tax and utility files have been cleaned and organized
- Utility billing is working on cleaning up old accounts and getting the past due accounts sent to collections
- Getting test work for FY23 Audit to begin in August
  Looking @ increasing the hours of operation for the finance department as we get the staff trained.

CITY OF BETHEL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	FINANCE					
100-53-6000	SALARIES	26,052.77	26,052.77	605,274.00	579,221.23	4.3
100-53-6010	OVERTIME	431.50	431.50	21,000.00	20,568.50	2.1
100-53-6022	HOLIDAY PAY	1,865.22	1,865.22	.00	(1,865.22)	.0
100-53-6023	LEAVE CASHOUT	.00	.00	11,846.00	11,846.00	.0
100-53-6031	PAYABLE MEDICARE FICA	430.15	430.15	9,081.00	8,650.85	4.7
100-53-6032	UNEMPLOYMENT	.00	.00	5,149.00	5,149.00	.0
100-53-6033	WORKERS' COMPENSATION	43.75	43.75	1,618.00	1,574.25	2.7
100-53-6034	PERS	6,236.89	6,236.89	137,780.00	131,543.11	4.5
100-53-6040	EMPLOYEE GROUP BENEFITS	9,233.03	9,233.03	131,196.00	121,962.97	7.0
100-53-6041	UTILITY BENEFIT	1,117.02	1,117.02	33,060.00	31,942.98	3.4
100-53-6060	TRAVEL/TRAINING	.00	.00	20,000.00	20,000.00	.0
100-53-6100	SUPPLIES	977.12	977.12	16,000.00	15,022.88	6.1
100-53-6150	GASOLINE/DIESEL/OIL	.00	.00	1,200.00	1,200.00	.0
100-53-6170	TELEPHONE	.00	.00	100.00	100.00	.0
100-53-6171	STAFF CELLULAR PHONES	99.64	99.64	1,750.00	1,650.36	5.7
100-53-6200	MINOR EQUIPMENT	.00	.00	8,000.00	8,000.00	.0
100-53-6230	VEHICLE MAINT/REPAIR	.00	.00	2,215.00	2,215.00	.0
100-53-6310	ADMIN-OUTSOURCED SERVICES	.00	.00	90,000.00	90,000.00	.0
100-53-6311	AUDITING EXPENSE	.00	.00	205,500.00	205,500.00	.0
100-53-6331	HARDWARE/SOFTWARE SUPPORT	4,492.00	4,492.00	32,904.00	28,412.00	13.7
100-53-6335	OTHER PROFESSIONAL FEES	33,619.12	33,619.12	250,000.00	216,380.88	13.5
100-53-6400	INSURANCE	525.26	525.26	7,100.00	6,574.74	7.4
100-53-6502	ADVERTISING	.00	.00	2,500.00	2,500.00	.0
100-53-6503	DUES & SUBSCRIPTIONS	.00	.00	5,000.00	5,000.00	.0
100-53-6530	FINANCE CHARGES/PENALTIES	450.49	450.49	300.00	(150.49)	150.2
100-53-6531	BANK CHARGES	3,628.83	3,628.83	52,000.00	48,371.17	7.0
100-53-6532	CASH OVER/SHORT	.00	.00	500.00	500.00	.0
100-53-6533	IRS PENALTIES AND INTEREST	.00	.00	2,000.00	2,000.00	.0
100-53-6539	MISCELLANEOUS EXPENSES	.00	.00	4,000.00	4,000.00	.0
100-53-6700	INDIRECT COST RECOVERY	.00	.00	608,829.00	608,829.00	.0
100-53-6711	ADMIN OVERHEAD-IT SVCS	.00	.00	33,118.00	33,118.00	.0
	TOTAL FINANCE	89,202.79	89,202.79	2,299,020.00	2,209,817.21	3.9
	TOTAL FUND EXPENDITURES	89,202.79	89,202.79	2,299,020.00	2,209,817.21	3.9
	NET REVENUE OVER EXPENDITURES	(89,202.79)	(89,202.79)	(2,299,020.00)	(2,209,817.21)	(3.9)

City of Bethel, Alaska

Acting City Manager's Office
July 24-August 6, 2024

Staff

We are excited to welcome Kelsi Kime to the team. Kelsi will be filling the much-needed role as Public Safety Admin (with a focus on PD). For some time, our transportation industry has been without a municipal resource for their permits and licenses. While Kelsi will have much on their plate, we can already tell, they are up for the challenge.

General

- There is a Vitus Marine Boat at Beach 1. As of 8/6 /2024 Vitus is working on a permit from the Coast Guard to allow the boat to return to water for the remainder of the season.

- A notice will be included in this month's utility bills. The notice presents the requirements for our piped utility customers to have a utility account for each residential unit on the property, or to have a meter if there is a multi-dwelling unit. There appear to be many properties not complaint. Residents will have until September 1st to become complaint before fines will be assessed.

- A landfill inspection was performed by Department of Environmental Conservation (DEC). From the inspection, we found out that the City's landfill closure study is out of date, it is supposed to be updated every five years to help ensure enough funds are being set aside for the closure of the landfill. We will be presenting a request for the FY26 Capital Budget to get a new study completed. In the meantime, we will be updating our numbers based off inflation for the last five years to get us through this year, this was the recommendation from DEC. Following a review of our prior year budgets set aside for the landfill closure and also reviewing the study it was identified that City has not been setting aside nearly enough money. A budget modification will be presented to the City Council to account for the deficiencies.

- Met with Bill Arnold, Public Works Director, and Chase Nelson, DOWL Engineer, to become more familiar with some of the City's projects DOWL is working on.
- Met with City team and the two members of the Community Parks and Recreation Committee to review of the Community Center expansion project. The construction of this will move through the progressive design build process since the project timeline is so short.

- The City needs to plan for an expansion of the Bethel Memorial Cemetery footprint. Considering the amount of groundwork needed, we are reaching out to the U.S. Army Corps of Engineers to identify any permitting needs. The City is owner of the land, and there is adequate space for expansion. The land was also recently surveyed to confirm the boundary.

- In June the Alaska Department of Military and Veterans Affairs (DMVA) had an event at the Armory which resulted in the collection of AFFF by a city evacuation truck. Following the appropriate cleansing procedures provided by DEC, the was able to place the equipment back into service. We are still working with DMVA as they try to coordinate the return to regular utility services for their wastewater

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907-543-1373

tanks. We have asked them to provide a written plan of action approved by DEC for their system to be returned to regular hauled services.

- On 7/22/2024 A sewer truck caught fire while at the lagoon. No one was injured but the fire truck was dispatched. The fire was caused by a manufacturer's error. The vehicle is back in service.

- Worked with LKDS to set up a joint onsite training in January for our leadership teams. Staff from of APEI, City's insurance company, will come out and cover a handful of training topics related to personnel management.

- Met with a team of researchers who have been working in the community on and off since April 2022. Through prior research they have developed some useful tools for our hauled services team, and residents. This year, they are performing interviews to determine what their next research project will be. Their research is funded by the National Science Foundation Navigating the New Arctic. It funded primarily through University of Texas, but the research team is made up of students from University of Austin, University of Illinois, and University of Texas. Included in this report are communication tool created by the team to help our residences and staff.

- Worked with a number of team members to first identify ownership then a plan for correction for the house parked in the City's easement.

Kudos

- Pauline Boratko, Planning Admin Assistant worked through some planning permitting needs with a contractor for the State. Her swift response to what could have been a very messy situation for the State, and the City resulted in a timely permitting for the state, and an avoidance of what could have been a very bad situation. Pauline recently hit five years of employment wit the City, we are very thankful for her service.

- Receive kudos from a member of the public for Rich Messenburg and Logan Gusty, Piped Utility Maintenance, for their work and attention to the chronic issues at the lift station located behind the Tundra Center. The resident stated they have had to call piped services multiple times and both employees have been polite, helpful, and patient. They went on to say, they respond quickly and are in good spirits.

- Allie Batchelor, our Accounting Specialist II, provided a suggestion to change the way the City applies the health insurance costs to our employees. Instead of having the monthly charges applied under one check, in January, we are going to apply the deductions in both payroll checks to reduce the take home pay impact for the staff! This is a thoughtful easy operational change that will make a real difference for our employees.

- Held a number of meetings and spent a lot of time drafting a project summary document that includes all of the City's current and recently closed projects. The budget allocation source, a summary of the project scope, the contractors involved and the timeline for completion will be included in this project summary. It is the intent to, following the completion of these current project list, to work with the council to identify future project needs for the organization. Knowing our resource capacity is essential in taking that next step.

Grants

- Met with Lt. Wigner to review the two grants that have been administered through the Police Department. One grant $93,000 will update our body camera footage hold processes to allow for a more streamlined, and protected upload of the video footage. The footage will be automatically loaded to a cloud environment, as opposed to a download by an officer. This improvement will also permit secured (following approval), access to specific file sets to the District Attorney's Office for case files, saving our staff time and the DA's Office time. There are a number of security features that will be applied with this new system strengthening our risk management response to the necessary public records.

  The other grant provides $200,000 from Rural Violent Crime Reduction Program. Several things are coupled under this grant, to include camera installation around Watson's Corner. The Police Department will be transferring the information on these grants over to the Grant Manager for oversite and reporting.

- Met with Ted Stinson, UrbanKNKT contractor for affordable housing project. The contractor is planning to construct three, three-bedroom single family homes in Bluesky Subdivision.

- Met with John Sargent and Bill Arnold to discuss current projects and obtain a summary of possible grant opportunities to address the capital and project needs for the City.

Council Legislation Prepared/ Supported

- The City Council will be considering two property disposals at the next regular meeting. In preparation for these disposal, prepared the ordinances and notices.
  - One is for the demolition of the yellow building located at 105 Ptarmigan. In the notice of disposal posed around town and in the newspaper, I provided an opportunity to bid on the building in the case someone is interested. The City does not feel the repairs needed for the building to be occupiable, to be worth investment. A contractor looked at the space with the Public Works Director and estimated the repairs to be upward of $175,000.
  - The second property is by lease of land and building to YKHC. This is a continuation of a prior lease that didn't include a leaser renewal option. The lease is presented for less than fair market value because of the building and land's use.

- Updated the University of Alaska Library and 4-H partnership agreements following the council's FY25 budget adoption. An AM for contract approvals will be on the August 13th agenda.
- Working on three budget modifications for the last meeting in August. One will be to clean up the FY24 budget expenditures to ensure the final budget is balanced considering all funds. The second budget modification is the result of many meetings evaluating our current capital project lists. Some projects have a need for an allocation adjustment, some up, some down, and some new projects for the council consideration. The third, is an FY25 operating budget amendment to account for a few unexpected changes.

Task	Period Total	Year to Date Total
Complaints from Citizens	2	6
Claims Against the City	0	2

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Memorandum

Date: July 26, 2024
To: Lori Strickler, Acting City Manager
From: Dean Sawyer, Alaska Communications
Subject: IT Director's Report

July 2024 Current Events

- **Transition from Starlink to OneWeb Internet:**
  Work was done in coordination with several technicians at Alaska Communications to troubleshoot the One Web Satellite connection. It was determined that the installation was done incorrectly. The ethernet cables were moved to the correct ports on the RMB in the Public Safety server room. Once this was accomplished and the connection was verified to be working properly, we changed the settings in the firewall to utilize OneWeb as the primary connection. Starlink is still connected and there is a small amount of traffic using that service, however the main carrier is now OneWeb.

- **Fire Dept Copier Repaired:**
  The Xerox technician did manage to make it into Bethel and service the paper tray for the Fire department's copier. This was an issue that manifested last month and required a technician to service. The tray is now working and there are no further issues with that machine.

- There were several other user issues dealt with during the week. UPS was replaced at the landfill office. Complaints about a scanner not working at public works was dealt with by extensive cleaning of the feed mechanism on the document feeder. I also helped with several issues for new users in the finance department and updated the user list for scanning in their big copier.

Future Plans

- **Computer replacements:**
  Inventory of all the new computers in storage at City Hall was completed. It was reported that some of these computers have already been through the set-up process and the status of that is to be determined. I set up a table in the IT office in preparation for this work which will begin with my next visit to Bethel. I anticipate having them all ready for deployment before February.

CITY OF BETHEL
POLICE DEPARTMENT

June 2024 Monthly Report

Personnel:

Current Staffing			
Position	**Allocated**	**Staffed**	**Vacant**
Safety Patrol (three grant funded)	**3**	**2**	**1**
Community Service Officer	**2**	**2**	**0**
Evidence and Record Custodian	**1**	**0**	**1**
Administrative Assistant/Taxi Inspector	**1**	**1**	**0**
Public Safety Dispatcher (one E911 funded)	**5**	**3**	**2**
Public Safety Dispatch Supervisor	**1**	**1**	**0**
Peace Officers (one grant funded/reimbursed SRO)	**20**	**16**	**4**

Operations:

Operations Tempo				
	July 2024	**June 2024**	**July 2023**	**2024 Total**
Calls Total	**1197***	**1176***	**1087**	**7518**
Reports Total	**168**	**124**	**119**	**647**
Intoxicated Pedestrian Calls	**146**	**152**	**125**	**892**
Driving Under Influence Calls	**20**	**21**	**23**	**83**
Domestic Violence Reports	**25**	**19**	**18**	**195**
Disturbance Calls	**110**	**102**	**59**	**509**
Subject Removal Calls	**61**	**59**	**73**	**412**
Animal Calls	**27**	**46**	**26**	**221**
Animal Bite Reports	**0**	**3**	**0**	**8**
Sexual Assault Reports	**4**	**4**	**4**	**42**
Death Investigation Reports	**1**	**1**	**1**	**11**

Bethel Police Department | P.O. Box 809 | 157 Salmonberry Rd. | Bethel, Alaska 99559
Telephone 907-543-3781 | Fax 907-543-5086 | www.cityofbethel.org

PERSONAL:

Kelsi Kime Began work as the Administrative Assistant

We are currently working on three background investigation for potential new hires .

Officer Watson and Officer Roberson has been promoted to Sergeants.

We continue to recruit officers, dispatchers, CSP, evidence tech, and admin assistant.

TRAINING:

No specific Trainings have been done this month

Other:

(*) calls for service security checks removed from this number. Officers conducted 244 security checks.

The police department participated in a High Visibility Traffic Enforcement campaign for the month of July. This campaign was sponsored by the Alaska Department of Highway Safety.

Bethel Police Department hosted a Crafts with a Cop community function on July 8th at the community center. We are partnered with the library to host this event. The event was a huge success.

BFD Report	7/1/2024-7/31/2024

Positions	
Total	10
Filled	8
Volunteers	21

Emergency Responses:		
EMS		147
Fire		17
	Vehicle	2
	Alarms	3
	Lockouts	8
	Misc.	4

`PORT OF BETHEL

Post Office Box 1388
Bethel, Alaska 99559
Voice: 907-543-2310
Fax: 907-543-2311

To: Lori Strickler, Acting City Manager

From: Edward Flores, Port Director

Subject: July 2024 Managers Report

- **Small Boat Harbor**
  The Small Boat Harbor is in full operation. In July, we had a couple of fishing openers, which went well. However, this still emphasises the need for an expanded parking area in the harbor. Mid July we spread gravel on the embankments during low tide to cover the geo-web that was starting to float. I have been in contact with Alaska Fish & Game and we think that the new fish bin location will work well, we have not noticed any ill effects of moving it so far. For the upcoming fall season we would like to remind everyone to check on their boats in the Small Boat Harbor.
  For the summer, we have sold the following:
    - 128 - Ramp Permits
    - 85 - General Permits
    - 77 - Float Spaces
    -
- **City Dock/Beach 1/Petro Port**
  We have had all the companies move their respective freight off the east wing wall twenty feet, with the execption of a couple of containters that are located on the lower end of the east wing wall. We will be working on getting these containers moved.. We have been changing out exterior light fixtures on the warehouse in the City Dock. Our warehouse lighting project has been elevated to the level of Electrical contractor. We will coordinate with the contractor when they are on ground to get this tast accomplished.

- **Port Office**
  We did have an issue with connectivity here in the office the last week of July. The Port office was cut off from the City network. The cause of the issue was likely from a crow chewing through the wire for the antenna at the landfill, cutting off the Port Office. This issue has been resolved. Building Maintenance has turned our boilers back on to accommodate the lower temperatures.

- **Admin**
  Our monthly storage was prepared and will leave the Port office this first week of August. The Port Commission had its regular meeting on July 15th. Our next meeting will be at City Hall on August 19, 2024, at 7 p.m.

- **Seawall**
  Port workers are checking the seawall from the small boat harbor to the petro port. I spoke with a representative for the Bethel Police Department, and I was able to provide them with the codes to open both of the lower access gates so that they can access these areas without cutting locks or going up and down the stairwells along the lower access.

- **Misc.**
  We currently have two port attendant positions open at this time. We are looking to fill them as soon as we can.

MEMORANDUM

Date: August 1, 2024
To: Lori Strickler, Acting City Manager
From: Lee Foley, Planning Director
Subject: Planning Director's Report

July 2024 Events

- **Property Issues/Public Nuisances:**
  1. **New:**
     a. 325 Mission Lake Road – **No records of ownership**
     b. 621 Setter – **House is vacant. Requested ownership data from Recorder's Office**
     c. 679 6th Street – Certified letter sent to owners – **No response to date.**
  2. **Revisited**
     a. IPHC-Alaska Subdivision – Certified Letter sent to head of United Pentecostal Holiness Church in Oklahoma City on June 30, 2024. Property still presents a biohazard due to human and animal feces on the ground. **BCS purchase offer pending.**
     b. 17 Kwethluck – **DA's office for action**
     c. 236 Akiak – **Owner engaged**
     d. 110 Schwalde Street – Still trying to identify owners – **No record in Recorder's Office, Utility Billing, or Hauled Utilities.**
     e. 330 Mission Lake Road – **Owner identified. Certified letter forthcoming**

- **Site Plan Permits:** Planning received eleven (11) Residential Site Plan Permits. Four (4) have been processed and seven (7) are on hold pending additional information.

- **Planning Commission:** During the regularly scheduled meeting on Thursday, July 11, 2024, Commission members considered Site Plan Permit Fill Improvements as set forth in the City Attorney's Memorandum to the Planning Director dated June 4, 2024 (attached). The consensus was that a simplified abbreviated form be created to be used in lieu of a Site Plan Permit. The Planning Office will work with the City Attorney to carry out this directive. The proposed changes to the City's Fee Schedule as they apply to Planning were reviewed with no action taken. This item will be on the Commission's August 8, 2024, agenda for a Yes/No vote. Members reviewed a proposal submitted by Senator Hoffman offering a land swap of unsurveyed land in Blue Skies Subdivision for two (2) lots owned by the City in City Subdivision. This offer to be reconsidered on August 8, 2024.

- **Abandoned Vehicles:** Abandoned and derelict vehicles continue to be an issue throughout the City. Planning is working with the recently hired Public Safety Director, the Public Works Director, and the City Attorney as we continue to address this matter.

- **Vacancies:** There are no vacant positions in the Planning Department.

- **Large Projects:**
  1. **KYUK Tall Tower Project –** KYUK's "Studio Tower" sustained damage due to icing and extreme winds. An inspection of the tower, foundation, and soil samples confirmed replacing the structure and foundation to improve structural integrity and stability was the most prudent course of action. The existing tower will be replaced with an updated self-support tower at the current site. DOWL took the lead for this project and worked in conjunction with KYUK and the Planning Department to determine what documentation was needed for a Special Use Permit to be approved. DOWL submitted a Completeness Review on September 19, 2023, that specified the requirements that KYUK had to fulfill to gain approval. **Those requirements were met by Monday, July 1, 2024, but contrasting legal interpretations of the BMC as it applies to Tall Towers prevented the project from being considered at the regular Planning Commission meeting on Thursday, July 11, 2024. Instead, on Thursday, July 18, 2024, with all legal issues resolved, the Planning Commission held a Special Meeting and approved KYUK's Special Use Permit, conditional on proof of recording of the lot line adjustment previously submitted. Construction of the new tower is ongoing.**

  2. **Ptarmigan Street Encroachments –** Working with DOWL and DOT in an important infrastructure improvement project funded by federal dollars and the State of Alaska Department of Transportation and Public Facilities. Ptarmigan Street will be upgraded to improve user safety and address functional deficiencies within the roadway. Improvements to drainage, roadside hardware, pedestrian usage, lighting and signage are planned as our dust mitigation, utility relocations, and vegetation clearing and grubbing. Letters have been sent to ten (10) property owners who DOT has identified as presenting encroachment issues that could impede the project. **To date, six (6) property owners have responded, all requesting clarification with respect to the DOT photos and maps that were enclosed with the certified letters. One (1) property owner has inquired about compensation if forced to remove a vital structure. A meeting scheduled with DOWL, DOT, and the City is planned for Tuesday, August 6**, 2024.

MEMORANDUM

DATE: July 31, 2024

TO: Lori Strickler, Acting City Manager

FROM: John Sargent, Grant Manager

SUBJECT: Grant Manager's Report for August 13, 2024 Bethel City Council Meeting

Bethel Animal Shelter
I am in receipt of the suggestions for animal shelter funding from the Bethel Friends of Canines. I prepared and submitted a letter to the Margaret A. Cargill Philanthropies to request an invitation to apply for funding. Animal welfare is one of many priorities for the foundation.

Concerns I have from a grantor's perspective in seeking grant funding for the City's proposed animal shelter are: (1) bid price of $2,338,604 appears to be an awful lot of money for an animal shelter, (2) Bethel community has a low population (6,152) for such a high-priced shelter, making the dollar cost per human benefit very high, and (3) the fact that the City is currently operating with an animal shelter in place might make grantor feel that new funding is less necessary.

Coronavirus Capital Projects Fund (CCP)
The City was awarded $9 million in CCP grant funds to design and construct a new community center and gymnasium attached to the YK Fitness Center. DOWL is working to obtain approvals from relevant agencies with a potential stake in construction of a new building on virgin tundra.

Grant Applications in Preparation

EPA Grant for Removal of Derelict Vessels
The City must apply for a grant from the Environmental Protection Agency in order to secure the $5.018 million appropriation from Senator Murkowski's Office.

Energy Efficiency and Conservation Block Grant Program
The City of Bethel has a chance to secure $75,220 in formula grant funding from Energy Efficiency Conservation Block Grant Program. City Administration is planning to purchase a solar power project for use at the YK Fitness Center.

Safe Streets 4 All
In order to obtain construction funding from the Safe Streets 4 All grant program, the City must first apply for Planning funding to pay for a Safety Action Plan. The Plan must

recommend physical alterations of a road or other improvements that have the potential to reduce deaths and injuries on the City's roadways. The application deadline is August 29, 2024.

Purchasing Agent Duties

I developed the score sheet and reviewed and scored the six professional housing proposals received in response to the City Request for Proposals. The scoring process is expected to be completed in time to get an AM on the agenda for City Council consideration at their August 13, 2024 meeting.

Current Grants

#	Grant	Amount	Expiration
1	**Coronavirus Capital Projects Fund**	$9,000,000	12/31/2026
	DOWL working to obtain approvals from federal agencies regarding the City's proposed construction of a new community center that will contain a gymnasium.		
2	**CSP - DHSS FY 2024**	$323,081	6/30/2025
	Police Department is responsible for overseeing the hiring of three CSPs to help people who are unable to care for themselves. There has been one or more CSP vacancies that the City must fill.		
3	**23SHSP-GY23 – Virtual Simulator & Fencing**	$268,000	9/30/2025
	The Environmental Historical Preservation (EHP) document submission by the City was approved by the Federal Emergency Management Agency. The City may now prepare and issue a Request for Proposals to hire a contractor to purchase and install the fencing around the City's new V&E Shop. The Police Department wants to reallocate grant funding from the purchase of a virtual shooting simulator to the purchase of a keyless door entry system and building security cameras. The reallocation form will be completed and submitted to the grantor.		
4	**COPS Hiring Program - School Resource Officer (SRO)**	125,000	6/30/2023
	City must complete final progress report and final financial report. The City must request LKSD to pay for SRO salary not covered by grant.		
5	**Yukon-Kuskokwim Health Corporation Diabetes Prevention & Control Program**	$4,738	None
	To do: Complete Final Report and close grant.		

6	**Coronavirus Local Fiscal Recovery Fund (ARPA)**	$3,361,604	12/31/2024
	The City spent $2,001,041 thus far and has $1,360,563 to spend, some of which is obligated or soon to be obligated in construction contracts. The City is using ARPA funds to pay for its new chemical storage facility and to make Q2 lift station upgrades.		
7	**Designated Legislative Grant** **YK Fitness Center Gym/Track Design**	$500,000	6/30/2026
	The City plans to spend this money first as it designs the new multipurpose community center. Engineer firm, DOWL, LLC, is working on the preliminary design.		
8	**Designated Legislative Grant** **Public Safety Communication Tower**	$500,000	6/30/2028
	STG, Inc. hired to purchase and install the Public Safety Communications Tower.		
9	**Designated Legislative Grant** **Dust Control**	$1,200,000	6/30/2029
	City ready to respond to State with Scope of Work, Budget, and Timeline, which are needed for the State to draw up a grant agreement.		
10	**Justice Assistance Grant (JAG)**	$14,108	9/30/2023
	The Police Department purchased a drug dog and sent an officer to training with the dog. All grant funds have been spent. Grant reports are being completed.		
11	**Healthy & Equitable Funding**	$242,057	TBD
	The contractor installed two sets of playground equipment in June 2024. The City will seek reimbursement as soon as the last bills are paid.		
12	**VSW Capital Improvement Project Grant**	$13,860,000	TBD
	City hired an electrical firm to complete the water treatment plant improvements. These improvements are necessary to make the plant ready to connect water pipes to the new school and the Martina Oscar Subdivision.		

William Arnold, Public Works Director
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PO Box 649 Bethel, AK 99559
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F: (907) 543-2046
warnold@cityofbethel.net

MEMORANDUM

DATE: **07.31.2024**
TO: **City Manager**
FROM: **Bill Arnold, Public Works Director**
SUBJECT: **Manager's Report – Public Works Department**
Programs/Divisions

Hauled Utilities: Our department has received an employee's resignation. This will leave our department five vacant positions. The first of our new sewer trucks is out of service due to a manufacturing system design problem. This month we have managed to provide on time services. We have received necessary assistance throughout the month from V&E and road maintenance. Hauled utilities has also assisted Piped Utilities when requested.

Utility Maintenance:

- 8 alarms on residential lift stations were responded to. Multiple issues with grinder pumps and float systems
- Monthly meter readings and service connections/ shut offs were completed.
- 5 residential lift station repairs.
- Tundra Center lift station is still in dire need of repairs/ replacement. Currently, lift station is not functioning at full capacity/ has required creativity to modify pump to continue to operate.
- Mixing and degreasing our larger lift-stations to prevent FOG build up.
- Leveling activities on low-flow and plugged sewer lines.
- Currently have 3 vacant positions. 1 water treatment operator and 2 distribution/ collections operators. Water treatment operators are having to work many hours to satisfy the demand of the systems. Recommend hiring another treatment operator to remedy this.
- Preparations for the Ayaprun school driveway crossing are under way. BHWTP will need to be shut down.

Property Maintenance:

1 of 2 Temporary positions filled.
3 of 4 FTE positions filled.

The department is having to prioritize issues to keep up with Pre-Winter work. Department is trying to catch up on long due heating and air handling maintenance in City buildings and are prioritizing the work to critical systems as we prepare for winter to return

BOARDWALK, CEMETARY, AND PARKS: Provide power for 4^{th} of July. Mark spaces for 4^{th} of July vendors. Weed eat and cut grass at parks. Make and install new trash cans at parks missing them. Measure and mark boardwalk light poles. Remove ground rods from old concession stand. Clear brush from park in front of courthouse. Continue to weed eat and remove willows from cemetery. Make markers for new grave sites.

POOL: Replace filters for air handler system. Replace leaking water lines at concession sinks. Replace flush handle on toilet.

COURTHOUSE: Service and clean air handlers in attic space. Replace actuator for outside air vents. Replace actuator for heating coil. Work on trooper entry door latch. Replace zone valve in clerk's office. Replace primary control on boiler. Clean AHU 5. Drain and flush glycol lines to AHU 5. Replace air filters for AHU5. Replace 10 leaking coin vents. Replace 6 1" unions and 2-1 1/4' unions. Work on AHU 5. Replace 2 3/4" unions. AHU 7 changed filters and replaced two-coin vents. Clean HRV and replace leaking fittings. Replace 1" Union. Replace RIB relay.

DOG POUND: Replace water pump. Epoxy kennel 3. Install steel plate on kennel 3 to cover hole.

TRANSIT: Replace transformer for garage door. Repair damaged garage door pressure pad cable. Repair retaining pin for garage door cable.

FIRE STATION: Replace ballast in kitchen light fixture. Wire new motor for air compressor. Tighten 4 unions on boiler.

HIGHWAY LIFT STATION: Replace unit heater. Replace bad unions on glycol lines. Replace leaking glycol line. Replace coin vent. Start cleaning and tuning boilers for winter.

CITY HALL: Level deck and stairs at HR and Boiler room entrances. Relocate file cabinet for one office to another in finance.

PUBLIC WORKS: Replace fill valve Hauled Utilities toilet. Make keys for Caleb and Robbie.

BETHEL HEIGHTS WATER PLANT: Clean summer use boiler. Clean and tune boiler 2.

PORT: Start cleaning and tuning boilers for winter.

Road Maintenance: S&R has been working on lifting and caping courts in AHFC, Lifted and capped the road to the Winter House, cleaning culverts, helped the land fill prepare for there yearly DEC inspection, reset 3 culverts and installed 3 new ones, also working at the cemetery, grading roads as needed.

Vehicles and Equipment: As usual we been servicing and maintaining city vehicles and equipment as needed.

Transit System:
This month was steady with ridership. The back up bus was utilized for a few days during the month. The ridership consisted of 1,169 Elders, 51 Youth, 130 Adults, 162 Disabled, and 1,482 Pass riders. 80 Day and 20 Month passes were purchased. The total came out to $1,177.00.
Bus 439 logged 471 miles and 47.638 gallons of fuel. Bus 440 logged 2,788 miles and 359.540 gallons of fuel.
Thank you and enjoy the rest of the summer!

Landfill & Hauled Refuse: The landfill and hauled refuse has had another busy month. The dumpster truck brought 77 loads to the landfill, there were 80 load of trash brought into the landfill by other city vehicles, commercial customers brought in 5179 yards of trash, we received 262 loads from private parties, we received 10 units with freon in them, there were 15 vehicles brought to the landfill, and 6 large items including old graders, used water and sewer trucks and a large tank.
The landfill had our annual inspection done by the Alaska Department of Environmental Conservation. We are expecting the results of the inspection in August.
The landfill is glad to have a new permanent landfill tech. We still need one more permanent landfill tech with a CDL drivers.

Staffing Issues/Concerns/Training:

City of Bethel
Finance Department
Monthly Manager's Report for July 2024

Date: July 1-31, 2024
To: Lori Strickler, Acting City Manager
From: Cynthia Sharp, Deputy Finance Director

Subject: Management Report, July 2024 The Finance Department's Monthly Managerial Report details the progress, activities, plans, and challenges of the Finance Department for July 2024.

Current Events within the Finance Department

- July was a good month for the Finance Department with the hiring of two new employee's
- Jennifer Charlie in Accounts Payable and Kayla Tikiun in Utility Billing.
- Sales tax and utility files have been cleaned and organized
- Utility billing is working on cleaning up old accounts and getting the past due accounts sent to collections
- Getting test work for FY23 Audit to begin in August
  Looking @ increasing the hours of operation for the finance department as we get the staff trained.

CITY OF BETHEL

Post Office Box 1388
Bethel, Alaska 99559
Phone: 907- 543- 2047

TO: City Manager
FROM: Human Resources
SUBJECT: Monthly Manager Report

DATE: July 26, 2024

The following identifies significant projects that were in addition to general personnel action-based activities (hiring, terminations, benefits review, employee support, etc):

Compensation and Classification

The City has withdrawn its LOA (Letter of Agreement) proposal with the Union regarding promotions. The document was over 30 days old, and since its draft, the personnel involved have changed. The City now has a new Acting City Manager and a new Public Safety Chief, and the Union just completed their elections, resulting in a new local President and Vice President. The Union and City plan to meet at the end of August to identify areas we would like to work together at addressing for the benefit of both parties.

Recruitment and Hiring

Current vacancies at the Management Team level include City Manager and Finance Director. Staffing in the Finance Department is improving, and the onsite agreement with ACS is meeting the City's needs for onsite staff at the present time.

Seven new employees were hired during the month of July – all for permanent positions. One conditional offer was made for an Evidence Custodian to begin work in September (still reflected as vacant, below).

Department	Number of Budgeted Positions	Vacancies	Change Since Last Report	
			Hired	Separated
Administration	3	1		
City Clerk	2	0		
Finance	9	1	+3	
Planning	2	0		
IT	2	2		
Attorney	1	0		
Fire	12	3		

Police	33	7	+1	
Public Works	54	20	+3	-2
Port and Harbor	3	0		
Total	121	34		

A total of 20 applications were received by HR during July for advertised positions. Three (3) were internal candidates for Fire Captain and two (2) were for temporary or seasonal positions.

Dept/Position	Number of FY25 Budgeted Positions	Number of Vacancies	New Applications Received in July	Qualified Applications Still Under Review	Number Hired During July
Finance Director	1	1			
Accounting Spec I/Clerk	5	1	2		3
IT Director	1	1			
IT Technician	1	1			
Fire Captain	1	1			
Firefighter/EMT	6	1	1	3	
Administrative Asst	4	3	4	2	1
Sworn Police Officers	19	2	3		
Community Service Patrol	3	1	2	2	
Evidence Custodian	1	1	1	1	Offered
Dispatcher	5	3			
Landfill Technician	1	0			1
Utility Maintenance Foreman	1	0			1
Util. Maint. Worker	4	2		0	
Hauled Utility Driver	17	12		0	
Water Treatment Operator	3	1	1	1	
Mechanic	5	2			1

NeoGOV Transition

HR has begun using the NeoGov onboarding system with all new hires. Overall, the system seems to be working smoothly, with easy to understand checklists. The process eliminates the paper forms and electronically-signed documents are accessible by payroll for entry into the Caselle financial software.

The E-forms component has been signed off, with hopes of full implementation of paperless forms at the end of the summer.

Online Timekeeping

Target date for initial implementation is September 2024.

Workplace Safety, Injuries and OSHA Notifications

There was one reported workplace injury during the period which did not meet OSHA-notification criteria. All required forms were completed.

Ongoing and Future Projects

- Coordinating recruitment efforts with the Alaska Job Center and local training sites.
- Continuing to work on creative strategies for filling vacant managerial positions.
- Presentation and acknowledgment of City Drug and Alcohol Policies.
- Developing a digital policy manual.
- Updating the Employee Handbook, last adopted by City Council in 2015.

City of Bethel, Alaska

City Clerk's Office

Council Meetings

August 6, 2024 Special City Council Meeting
August 13, 2024 Regular City Council Meeting
August 27, 2024 Regular City Council Meeting

City Clerk's Office

- Preparing for the October 1, 2024 Regular City Election has been occupying most of my time. This has involved meeting with Administration, reviewing updating documents, updating the website, reviewing code requirements, preparing advertisements, preparing the Declaration of Candidacy Packet, coordinating with the Division of elections, and making sure that I have met my legal deadlines.
- Training and setting up accounts for the new Public Safety and Transportation Ex-Officio
-Consolidating zoom accounts. To make the process of running Committee/Commission meetings easier and more efficient, Administration and the Clerk's Office have consolidated the zoom and computer user accounts into one account with the hopes of creating one process that each department can follow.
- Updating forms on the new website.
- Coordinated travel for Mayor Springer for AML 2024 conference in Kodiak.
-Researched the Documents related to the Animal Control Shelter CIP for Council Member Snow.
-Assisting Administration with finding documents for the audit.

Task	Period Total	Year to Date Total
Passport Appointments	3	41
Burial Permits/Reservations	7	27
Notary Services	1	17
Meeting Minutes Drafted	2	13
Resolutions Drafted	-	6
Ordinances Drafted	-	2
AM/IM Drafted	-	3

Committee/Commission Vacancies	**Regular**	**Alternate**
Community Parks and Recreation Committee	full	1
Planning Commission	full	2
Port Commission	1	2
Public Safety and Transportation Commission	full	2
Community Action Grant Technical Review Board	full	full
Public Works Committee	3	2
Finance Committee	1	2
Ethics Board	full	1

cityclerk@cityofbethel.net
907-543-1384

City of Bethel

OCTOBER 1, 2024, MUNICIPAL ELECTION
NOTICE OF VACANCY IN OFFICE

CITY COUNCIL VACANCIES IN OFFICE

There are four city council seats up for election. Three seats have terms ending October 2026 and one seat has a term ending 2025.

QUALIFICATIONS FOR CANDIDATES

A person is eligible to be elected to City Council if the person is a qualified voter of the State of Alaska; has resided with the City of Bethel for a least one year immediately preceding filing for office.

DECLARATION OF CANDIDACY FILING PERIOD

Declaration of Candidacy filing period begins 8:00 a.m. on August 5, 2024, and will close at 4:00p August 20, 2024. Declaration of Candidacy packet submissions must be presented to the City Clerk's Office with original signatures, electronic submissions are not accepted.

Declaration of Candidacy packet information will be available on the City of Bethel website on July 29, 2024, and the packets are available for pick up at the City Clerk's Office.

GENERAL INFORMATION

For information regarding the October 1, 2024, Regular City Election, please contact the Bethel City Clerk's Office at cityclerk@cityofbethel.net, (907) 543-1384 or go to our website www.cityofbethel.org. The City Clerk's Office Location is City Hall, 300 State Highway, Bethel.

Audio versions of this notice will be available at www.cityofbethel.org in both English and Yugtun.

For more information go to the City's website or contact the City Clerk's Office.

Bethel City Clerk's Office
300 Chief Eddie Hoffman Highway
907-543-1384
cityclerk@cityofbethel.net
www.cityofbethel.org

City of Bethel

OCTOBER 1, 2024, MUNICIPAL ELECTION
NOTICE OF VOTER REGISTRATION DEADLINE

DEADLINE

The deadline for registering to vote or to update voter information in time for the October 1, 2021, Election is September 1, 2024.

WHERE TO REGISTER

Online: State of Alaska Division of Elections website:
www.elections.alaska.gov/voter-information
or use your camera to open the QRL:

In person:
Bethel City Clerk's Office
300 Chief Eddie Hoffman Highway

VOTER QUALIFICATIONS

A person is qualified to vote who:

1. Is a citizen of the United States
2. Has passed his/her 18th birthday
3. Has been a resident of the city of at least 30 days preceding election
4. Has registered at least 30 days before election with the state and is not registered to vote in another jurisdiction; and
5. Is not disqualified under Article V of the State Constitution

GENERAL INFORMATION

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