CITY OF BETHEL

City Council Meeting Agenda, April 14, 2020 – 6:30 PM

Website: https://www.cityofbethel.org/council

Location: Council Chambers, City Hall, 300 Chief Eddie Hoffman Highway, Bethel

Council Members: Mayor Perry Barr, Vice-Mayor Haley Hanson, Alyssa Leary, Mark Springer, Cece Franko, Michelle DeWitt

Public Participation Information for this Meeting

To Access by Phone:

1. Call phone number (888) 475-4499 US Toll-free

2. Enter Meeting ID: 954-141-225

3. Meeting Pass Code: 13871

4. To State a public comment, "raise hand": *9

To Access by Website:

1. Access website at:zoom.us/join

2. Enter Meeting ID: 954-141-225

3. Meeting Pass Code: 13871

1. **CALL TO ORDER**
2. **PLEDGE OF ALLEGIANCE**
3. **ROLL CALL**
4. **PEOPLE TO BE HEARD – FIVE MINUTES PER PERSON**
5. **APPROVAL OF CONSENT AGENDA AND REGULAR AGENDA**
6. **APPROVAL OF MEETING MINUTES**
   - 6.1. Note: 3-17-2020 Special City Council Meeting was cancelled.
   - 6.2. *3-24-2020 Regular City Council Meeting
   - 6.3. *3-25-2020 Emergency City Council Meeting
7. **REPORTS OF STANDING COMMITTEES**
8. **SPECIAL ORDER OF BUSINESS**
   - 8.1. Oath of Office to Vincenzo Corazza, City Manager and Libby Bakalar, City Attorney (City Manager Corazza)
9. **UNFINISHED BUSINESS**
   - 9.1. Public Hearing Of Budget Ordinance 19-11(o): An Ordinance Amending The City Of Bethel Fiscal Year 2020 Budget- City Shop Floor Repair (Acting City Manager Howell)

Posted April 8, 2020. at City Hall, AC Co., Swanson's, and the Post Office.

____

Kevin Morgan, Asst. City Clerk

City Clerk's Office Contact Information: Email cityclerk@cityofbethel.net **Phone** 907-543-1384

Items noted with an asterisk (*) are consent agenda items, unless removed from the consent agenda they are approved upon the approval of the agenda.
Ordinances introduced at this meeting may be set for public hearing at the next regular meeting.
The Council may by unanimous consent, after 12:00 AM Fix the Time to Which To Adjourn until the following day at 6:30 PM

9.2. Public Hearing Of Ordinance 20-06: Amending Chapter 4.16 And Creating 4.16a Of The Bethel Municipal Code Adopting The Uniform Alaska Remote Seller Sales Tax Code (Mayor Barr)

10. NEW BUSINESS

10.1. Annual Increase For City Clerk Following An Annual Evaluation In Accordance With The Employment Agreement (Mayor Barr)

11. REPORTS

11.1. Mayor's Report

11.2. City Manager's Report

11.3. Clerk's Report

12. COUNCIL MEMBER COMMENTS

13. EXECUTIVE SESSION

13.1. In Accordance With AS 44.62.310(c)2: Subjects That Tend To Prejudice The Reputation And Character Of Any Person, Provided The Person May Request A Public Discussion – Annual Evaluation, City Clerk (Mayor Barr)

14. ADJOURNMENT

Regular Meeting
March 24, 2020

1. CALL TO ORDER

A Regular Meeting of the Bethel City Council was held on March 24, 2020 at 6:30 p.m., in the Council chambers, Bethel, Alaska.

Mayor Barr called the meeting to order at 6:30 p.m.

2. PLEDGE OF ALLEGIANCE

3. ROLL CALL

Comprising a quorum of the Council, the following members were present:
Council Member Cece Franko (telephonically) City Council Member Alyssa Leary (telephonically) City Council Member Mark Springer (telephonically) City Council Member Michelle DeWitt (telephonically) Vice-Mayor Haley Hanson (telephonically) Mayor Perry Barr
Members Absent:
Also in attendance were the following:
Acting City Manager Bill Howell, City Clerk Lori Strickler, City Attorney Libby Bakalar (telephonically)

4. PEOPLE TO BE HEARD – Five minutes per person

No one present in person.

Item 4.1. - *Members of the public will be welcome to attend these public meetings but are asked to maintain distances of at least six feet from one another. If you are feeling ill, please do not attend in person. In an attempt to maintain public participation while also respecting social distancing, the City will be accepting written testimony from the public for this public meeting. Deadline to submit written testimony will be 4:00 pm March 24th. Please send written Testimony to: cityclerk@cityofbethel.net. Anonymous submissions will not be accepted. If you have* *any questions call 543-1384.*

The City Clerk read written Public Testimony.

Joni Beckham- Urged the Council to extend the period to solicit letters of interest for the Vacant Council Seat due to spring break, Covid 19 self-quarantine, and people who missed the online posting.

Jim Chevigny- Spoke in favor of the online sales tax.

Gary Decossas- Recommends the City use the term "strongly advise" in issuing any travel limitations or quarantine procedures as it is a second class city; not to overstep authority and to avoid lawsuits. Recommends that Council investigate converting Bethel into a first class City.

Leonty Johnston- Recommends to shut down everything and hunker down, except for essential services, and quarantine travelers; to keep the community and surrounding villages safe. Recommends we act as a Community and not wait for outside approval.

Beverly Hoffman and John McDonald- Encourages steps be taken now. Recommends the city put in any restrictions necessary to defeat the virus and sort out legalities later. Encourages a "shelter in place mandate" and travel ban except for essential services.

Irma Goodwine- Concerned with people that are travelling here from outside of Alaska and not self-quarantining. Asked the Council to come up with a preventative measure/plan before it becomes out of control.

5. APPROVAL OF CONSENT AGENDA AND REGULAR AGENDA

Main Motion: Approve Consent and Regular Agenda.

Moved by:	Mark Springer
Seconded by:	Haley Hanson
In favor:	Perry Barr, Cece Franko, Haley Hanson, Alyssa Leary, Mark Springer , Michelle DeWitt
Opposed:	None
Results:	Motion Carries

Amend the agenda to postpone the appointment of the vacant seat until a special meeting until an April 9, 2020 special meeting with a direction to the City Clerk's Office to reissue the vacancy notice until April 8, 2020.

Moved by:	Alyssa Leary
Seconded by:	Michelle DeWitt
In favor:	Perry Barr, Cece Franko, Alyssa Leary, Michelle DeWitt
Opposed:	Haley Hanson, Mark Springer
Results:	Motion Carries

Mayor Barr removed Resolution 20-04 from the consent agenda.

6. APPROVAL OF MEETING MINUTES

Item 6.1. - *3-10-2020 Regular City Council Meeting Minutes
Passed on the consent agenda.

7. REPORTS OF STANDING COMMITTEES

Item 7.1. - Committee/Commission/Board Agendas And Draft Meeting Minutes

Planning Commission, Vice- Mayor Hanson-
Met on Thursday with Army Corps of engineers. They are working with Planning Department on site plan permit applications. Spoke about Haroldsen Subdivision Access Road; still trying to find a solution. Discussed Blue Sky Subdivision passed a zoning resolution. Next meeting is scheduled for April 9th.

Community Action Grant Technical Review Board (CAG), Leif Albertson (CAG) Board Member-
The meeting had a strong consensus. They stand behind the recommendations. Because of the Coronavirus, recommended that the Council direct administration to check in with the Grantees to insure that they can still perform the plans they proposed. Also recommend that council could refer Applicants back to the (CAG) for evaluation to determine their ability to deliver on their plans.

Parks, Recreation, Aquatic Health and Safety Center Committee, Council Member DeWitt-
Next meeting scheduled for April 15th.

Finance Committee, Council Member Franko-
No quorum at the last meeting. Encouraged the public to contact the City Clerk if interested in serving on the committee.

Public Works Committee, Council Member Leary-
No report from last meeting. Plastic bags ordinance and cleaning up hauled utility issues are still priority.

Public Safety and Transportation Commission, Council Member Springer-
No regular meeting. Not enough members for a quorum. If anyone is interested in serving on the Commission, please apply.

8. SPECIAL ORDER OF BUSINESS

Item 8.1. - Appointment Of Qualified Individual To Fill City Council Vacancy, Term Ending October, 2020 (Mayor Barr)

Postponed until April 9, 2020 Special City Council Meeting.

Item - 8.1.1 Opening Statements From Candidates

Item - 8.1.2 Questions From Council Members

Item 8.2. - Appointment Of Council Representative To Committee/Commission (Mayor Barr)

Postponed until April 9, 2020 Special City Council Meeting.

9. UNFINISHED BUSINESS

Item 9.1. - Public Hearing Of Ordinance 20-07: Amending Bethel Municipal Code 2.52.070 Boards, Committees And Commissions, Vacancies (Mayor Barr)

Mayor Barr opened the Public Hearing.
No one present in person or on the phone to be heard.
Mayor Barr closed the Public Hearing.

Main Motion: Adopt Ordinance 20-07.

Moved by:	Mark Springer
Seconded by:	Michelle DeWitt
In favor:	Perry Barr, Cece Franko, Haley Hanson, Alyssa Leary, Mark Springer, Michelle DeWitt
Opposed:	None
Results:	Motion Carries

10. NEW BUSINESS

Item 10.1. - ATTENTION: INTRODUCTION AND PUBLIC HEARING OF EMERGENCY ORDINANCE #20-08

Ordinance 20-08: An Emergency Ordinance By The Bethel City Council Temporarily Authorizing The City Manager And/Or City Council To Modify Or Suspend Sections Of The Bethel Municipal Code Regarding Public Meetings And Participation; Procurement, Contracts, And Leases; And Personnel Rules In Order To Ensure The Health, Safety, And Welfare Of The City During A State-Declared Public Health Emergency (Acting City Manager Howell)

Note: According to as 29.25.030.(a)"....An emergency ordinance may be adopted, amended and adopted, or rejected at the meeting at which it is introduced. The affirmative vote of all members present, or the affirmative vote of three-fourths of the total membership, whichever is less, is required for adoption of an emergency ordinance..."

Mayor Barr opened the Public Hearing.
No one present in person or on the phone to be heard.
Mayor Barr closed the Public Hearing.

Main Motion: Adopt Ordinance 20-08.

Moved by:	Mark Springer
Seconded by:	Michelle DeWitt
In favor:	Perry Barr, Cece Franko, Haley Hanson, Alyssa Leary, Mark Springer , Michelle DeWitt
Opposed:	None
Results:	Motion Carries

Item 10.2. - *Introduction Of Budget Ordinance 19-11(o): An Ordinance Amending

The City Of Bethel Fiscal Year 2020 Budget- City Shop Floor Repair (Acting City Manager Howell)

Passed on the consent agenda.

Item 10.3. - *Resolution 20-04 Expanding Awareness Of Rebecca Trimble's Threat Of Deportation And Encouraging Federal Representatives And Agencies To Work With The Family To Help Bring Resolution To Their Unfortunate Situation (Council Member Franko)

Main Motion: Adopt Resolution 20-04.

Moved by:	Cece Franko
Seconded by:	Alyssa Leary
In favor:	Perry Barr, Cece Franko, Haley Hanson, Alyssa Leary, Mark Springer , Michelle DeWitt
Opposed:	None
Results:	Motion Carries

Item 10.4. - *AM 20-10: Direct Administration To Prepare And Submit The FY 2021 Bethel Community Service Patrol Grant Application In The Amount Of $323,081 And Contribute $32,308 Of Dispatch Services As In-Kind Match (Acting City Manager Howell)

Passed on the consent agenda.

Item 10.5. - AM 20-11: Authorize And Approve City Administration To Issue Checks Totaling $37,199 To Year 3, Quarter 1 Community Action Grant Awardees Based On The Community Action Grant Technical Review Board's (CAGTRB) Work On Scoring Applications And Deciding How Much To Award Each Applicant (Acting City Manager Howell)

Mark Springer declared a conflict of interest, Mayor Barr ruled there was not a substantial conflict of interest.
Cece Franko declared a conflict of interest, Mayor Barr ruled there was no conflict of interest.

Main Motion: Approve AM 20-11.

Moved by:	Mark Springer
Seconded by:	Alyssa Leary
In favor:	Perry Barr, Cece Franko, Haley Hanson, Alyssa Leary, Mark Springer , Michelle DeWitt

Opposed:	None
Results:	Motion Carries

Amend to insert in the action "Evaluate the need of the funding with the applicant and if needed"

Moved by:	Alyssa Leary
Seconded by:	Mark Springer
In favor:	Perry Barr, Cece Franko, Haley Hanson, Alyssa Leary, Mark Springer , Michelle DeWitt
Opposed:	None
Results:	Motion Carries

11. REPORTS

Item 11.1. - Mayor's Report

Item 11.2. - City Manager's Report

Item 11.3. - Clerk's Report

12. COUNCIL MEMBER COMMENTS

Mayor Barr-
Provided updates to the public on what different agencies in the community are doing to help off-set the effects of the coronavirus.

Vice-Mayor Hanson-
Provided an update to the public on how LKSD is maintaining alternative operations for the schools. Homework and meals are being delivered to students.

Council Member Leary-
Thanked the public for their feedback and their demand for their government to take action to address coronavirus. Provided information released by YKHC, related to the current testing of the coronavirus; YKHC has a lot of information on their website. Everyone is in control of themselves; stay home if you can.

Council Member Franko-
"There is nothing to fear but fear itself", Franklin Roosevelt. It is important for people to know where they are getting their information, KYUK is doing a great job at coordinating with all community partners to ensuring information is getting out to the public. Take a look at the CDC guidelines; strongly encouraged no one to travel unless it is essential. It would be a great opportunity for people to move to an online payment options if people are able to do so.

Council Member Springer-
Provided information to the public on the desperate need for people to protect themselves. Members of the public should watch their water and conserve their water for potable water and drinking water. Keep the social contact to a minimum, protect yourself at work. Protect the elders.

Council Member DeWitt-
Reminded everyone that there is a Emergency Meeting tomorrow at 2:00 p.m It is time for people to cease non-essential travel. Employers should be allowing their members to stay at home to help reduce the spread. The care we take now is so important for what happens next; do your part.

13. EXECUTIVE SESSION

Item 13.1. - In Accordance With As 44.62.310(C)(1), Matters, The Immediate Knowledge Of Which Would Clearly Have An Adverse Effect Upon The Finances Of The City- Haroldsen Subdivision (Acting City Manager Howell)

Main Motion: Move into Executive Session- In Accordance With As 44.62.310(C)(1), Matters, The Immediate Knowledge Of Which Would Clearly Have An Adverse Effect Upon The Finances Of The City- Haroldsen Subdivision. Those in attendance were City Council, City Manager, City Clerk, and City Attorney.

Moved by:	Haley Hanson
Seconded by:	Mark Springer
In favor:	Perry Barr, Cece Franko, Haley Hanson, Alyssa Leary, Mark Springer , Michelle DeWitt
Opposed:	None
Results:	Motion Carries

Direct Administration to evaluate the access road for Haroldsen Subdivision and report back to the City Council as soon as possible.

Moved by:	Mark Springer
Seconded by:	Haley Hanson
In favor:	Perry Barr, Cece Franko, Haley Hanson, Alyssa Leary, Mark Springer , Michelle DeWitt
Opposed:	None
Results:	Motion Carries

14. ADJOURNMENT

Main Motion: Adjournment.

Moved by:	Mark Springer
Seconded by:	Haley Hanson
In favor:	Perry Barr, Cece Franko, Haley Hanson, Alyssa Leary, Mark Springer , Michelle DeWitt
Opposed:	None
Results:	Motion Carries

Meeting ended at 9:16 p.m.

____
Perry Barr, Mayor

ATTEST:

____
Lori Strickler, City Clerk

1. CALL TO ORDER

An Emergency Meeting of the Bethel City Council was held on April 4, 2020 at 2:00 p.m., in the Council chambers, Bethel, Alaska.

Mayor Barr called the meeting to order at 2:04 p.m.

2. PLEDGE OF ALLEGIANCE

3. ROLL CALL

Comprising a quorum of the Council, the following members were present:
Mayor Perry Barr Council Member Cece Franko (telephonically) Vice-Mayor Haley Hanson (telephonically) City Council Member Mark Springer (telephonically) City Council Member Michelle DeWitt (telephonically) City Council Member Alyssa Leary(telephonically)
Members Absent:
Also in attendance were the following:
Acting City Manager Bill Howell, City Clerk Lori Strickler, City Attorney Libby Bakalar

(telephonically)

4. PEOPLE TO BE HEARD – Five minutes per person

No one on the phone, in person nor written testimony presented.

5. APPROVAL OF AGENDA

Motion to approve the agenda.

Moved by:	Mark Springer
Seconded by:	Haley Hanson
In favor:	Perry Barr, Cece Franko, Haley Hanson, Alyssa Leary, Mark Springer, Michelle

	DeWitt
Opposed:	None
Results:	Motion Carries

6. NEW BUSINESS

Item 6.1. - ATTENTION: INTRODUCTION AND PUBLIC HEARING OF EMERGENCY ORDINANCE 20-09.

Ordinance 20-09: An Emergency Ordinance By The Bethel City Council Finding The Existence Of A Public Health Emergency Related To The COVID-19 Outbreak; Incorporating By Reference The Declaration Of Local Disaster Emergency Issued by the Acting City Manager And Mayor On March 24, 2020; Seeking State And Federal Funding Assistance; And Issuing Certain Health Advisory, and Requests Consistent With State And Federal Law (Mayor Barr)

Mayor Barr opened the Public Hearing
No one on the phone, in person nor written testimony presented.
Mayor Barr closed the public hearing.

Adopt Emergency Ordinance 20-09.

Moved by:	Mark Springer
Seconded by:	Haley Hanson
In favor:	Perry Barr, Cece Franko, Haley Hanson, Alyssa Leary, Mark Springer , Michelle DeWitt
Opposed:	None
Results:	Motion Carries

7. ADJOURNMENT

Main Motion: Adjournment.

Moved by:	Mark Springer
Seconded by:	Haley Hanson
In favor:	Perry Barr, Cece Franko, Haley Hanson, Alyssa Leary, Mark Springer , Michelle DeWitt
Opposed:	None
Results:	Motion Carries

Meeting ended at 2:22 p.m.

Perry Barr, Mayor

ATTEST:

Lori Strickler, City Clerk

Planning Commission Meeting Agenda
Regular Scheduled Meeting Thursday, April 9, 2020– 6:30PM
ONLY TELECONFERENCE: NUMBER 1-800-315-6338 CODE: 96325

MEMBERS

Kathy Hanson
Chair
Term Expires 12/2021

Lorin Bradbury
Vice-Chair
Term Expires 12/2020

John Guinn
Commission Member
Term Expires 12/2021

Alex Wasierski
Commission Member
Term Expires 12/2021

Shadi Rabi
Commission Member
Term Expires 12/2021

Scott Campbell
Commission Member
Term Expires 12/2020

Stanley Hoffman Jr
Alternate Member
Term Expires 12/2021

Haley Hanson
Council Representative
Term Expires 10/2020

Ted Meyer
Ex-Officio Member

Pauline Boratko
Recorder

AGENDA

I. CALL TO ORDER:

II. ROLL CALL:

III. PEOPLE TO BE HEARD – (3 Minute Limit)

IV. APPROVAL OF THE AGENDA:

V. APPROVAL OF THE MINUTES:
A. Regular Meeting—March 12, 2020

VI. SPECIAL ORDER OF BUSINESS:

VII. NEW BUSINESS:
A. Proposed amendment revision to Bethel Municipal Code 15.12.060 (Site Plan Permit - Action on Application) (action item)

VIII. UNFINISHED BUSINESS:

IX. PLANNER'S REPORT:

X. COMMISSIONER'S COMMENTS:

XI. ADJOURNMENT:

Posted at City Hall, Post Office, Bethel Native Corp. and Swanson's Grocery Store Bulletin Boards on April 3, 2020

City of Bethel, Alaska
Public Safety & Transportation Commission

April 01, 2020 | Regular Meeting | Bethel, Alaska

I. CALL TO ORDER

A regular meeting of the Public Safety and Transportation Commission was NOT held on April 1st, 2020 in the Bethel City Hall Council Chambers.

The meeting was not called to order and was cancelled in advance due to not having enough members to establish a quorum.

APPROVED THIS _______ DAY OF______________________, 2020.

____
Jesslyn McGowan, Recorder

____
Madelene Reichard, Chair

Introduced by: Acting City Manager William Howell
Introduction Date: March 24, 2020
Public Hearing Date: April 14, 2020
Action:
Vote:

CITY OF BETHEL, ALASKA

Ordinance 19-11 (o)

AN ORDINANCE AMENDING THE CITY OF BETHEL FISCAL YEAR 2020 BUDGET

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

SECTION 1. Classification. This is a non-codified Ordinance and shall not become part of the Bethel Municipal Code.

SECTION 2. Fiscal Year Budget Amendments. The following estimated revenues and expenditures are hereby appropriated for the corporate purposes and objects of the City of Bethel for Fiscal Year 2020.

WHEREAS, the City Shop floor is in need of repair, back in September 2019, BFM Engineers performed an inspection and submitted a report including recommendations to repair the shop floor;

WHEREAS, Budget Modification Ordinance 19-11 (g), passed in October 2019, amended the Administrations operating budget to include $150,000 in line item 10-65-699, City Shop Floor Repair;

WHEREAS, as of March 18, 2020, there is $133,317 remaining in the line item, which is designated to the engineering firm, DOWL;

WHEREAS, DOWL had provided the Public Works with an estimate detailing construction costs for repair of the shop floor with a total of $417,575;

WHEREAS, this estimate accounts for the general requirements including project management, room and board, travel, labor, equipment ($277,702) and the supplies (139,872) required to fulfill appropriate repair;

WHEREAS, in addition to the $417,575 that is requested, the remaining balance of $2,425, will account for any contingency measures and/or escalation;

F-1				
Line Item	Description	Approved Appropriations	Proposed Amendment	Proposed Total Appropriations
10-65-699	City Shop Floor Repair	133,317	420,000	553,317
51-10100	Water/Sewer Enterprise-	2,648,807	(420,000)	2,228,807

	-Fund Balance			

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

ENACTED THIS __TH DAY OF APRIL 2020 BY A VOTE OF _ IN FAVOR AND _ OPPOSED.

____
Perry Barr, Mayor

ATTEST:

____
Lori Strickler, City Clerk

Introduced by: Acting City Manager Bo Foley
Introduction Date: October 8, 2019
Public Hearing Date: October 22, 2019
Action: Passed
Vote: 6-0

CITY OF BETHEL, ALASKA

Ordinance 19-11 (g)

AN ORDINANCE AMENDING THE CITY OF BETHEL FISCAL YEAR 2020 BUDGET

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

SECTION 1. Classification. This is a non-codified Ordinance and shall not become part of the Bethel Municipal Code.

SECTION 2. Fiscal Year Budget Amendments. The following estimated revenues and expenditures are hereby appropriated for the corporate purposes and objects of the City of Bethel for Fiscal Year 2020.

WHEREAS, the FY 2020 City Budget contains $170,000 in the Landfill Operations Budget to cover the purchase of a dump truck (listed as "End Dump");

WHEREAS, Pape Kenworth Northwest was approved by Bethel City Council to serve as the sole source company for the City's purchase of heavy duty trucks;

WHEREAS, the purchase price for one Kenworth dump truck delivered to Bethel is $176,291;

WHEREAS, the FY 2020 City Capital Budget has $70,000 remaining as the "Belly Dump Truck" that was purchased in FY 2019 City Capital Budget;

WHEREAS, savings in the amount of $6,291 from the purchase of the belly dump truck can be applied to the purchase of a dump truck;

F-1

Line Item	Description	Approved Appropriations	Proposed Amendment	Proposed Total Appropriations
50-71-690	Landfill Operations-End Dump	170,000	6,291	176,291
50-71-699	Landfill Operations-Belly Dump Truck	70,000	(6,291)	63,709

WHEREAS, the Public Works Shop Floor is deteriorating;

Introduced by: Acting City Manager Bo Foley
Introduction Date: October 8, 2019
Public Hearing Date: October 22, 2019
Action: Passed
Vote: 6-0

WHEREAS, in their memorandum dated September 17, 2019, BFM Engineers recommended that heavy trucks stay off one square area of Shop Floor due to the corrosion and decay of beams and foundation pilings;

WHEREAS, BBFM Engineers also recommended that the City perform the following repairs:

- Repair metal plate topping over the wood deck to prevent water intrusion
- Repair leaky water trucks, equipment, valves, hoses, etc.
- Repair any perimeter breaks in the metal sheeting
- Reestablish the trench drain in the southern half of the building

WHEREAS, the Public Works Department does not currently have funds in the City's FY 2020 Budget to pay for these and other repairs necessary for minimum safe use of the Public Works Shop floor;

WHEREAS, funds from the Water and Sewer Enterprise Fund Balance can and should be moved to a new capital expense account to allow the completion of early repairs as a stop-gap measure;

F-2

Line Item	Description	Approved Appropriations	Proposed Amendment	Proposed Total Appropriations
10-65-699	City Shop Floor Repair	0	150,000	150,000
51-10100	Water/Sewer Enterprise-	2,798,807	(150,000)	2,648,807
	-Fund Balance			

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

ENACTED THIS 22TH DAY OF OCTOBER, 2019 BY A VOTE OF 6 IN FAVOR AND 0 OPPOSED.

Perry Barr, Mayor

ATTEST:

Lori Strickler, City Clerk

Public Works Building Repairs -- DRAFT 2 --

City of Bethel
Bethel, Alaska

Construction Cost Estimate
Schematic Design Submittal
March 17, 2020

ESTIMATIONS
1225 E. International Airport Road, Suite 205
Anchorage, Alaska 99518
907.561.0790

Prepared for:
DOWL
3535 College Road, Ste 100
Fairbank, AK 99709
907.374.0275

ocuments

Damage Assessment and Schmatic Design Narrative Repo	21-Sep-16
Drawings	21-Sep-16

Notes and Assumptions

1 Based on 2020 procurement/2020 construction.
2 Labor rates based on Davis Bacon, 50 hours/week.
3 Assumes open competitive bid procurement.
4 Materials storage area will be designated near the building.
5 Local contractor.

Public Works Building Repairs -- DRAFT 2 --
City of Bethel
Prepared for DOWL by Estimations

Construction Cost Estimate
Schematic Design Submittal
March 17, 2020

Description					Estimated Cost	Estimated Cost Plus Contingency & Escalation
General Requirements					$215,398	$267,525
1 Beam Support Ledgers 2/S5.1					$31,948	$39,679
2 Add GLB 5-1/8x25 Adjacent to Existing Beams					$75,721	$94,045
3 Remove/Replace Wood Decking					$8,194	$10,177
4 Epoxy Injection Structural Repair					$4,950	$6,148
Total Estimated Cost - Basic Bid:					**$336,211**	**$417,575**
Estimating Contingency:				20.0%		
Escalation For Inflation:	12 Mths	@	3.5%	3.5%		

Public Works Building Repairs -- DRAFT 2 --

City of Bethel
Prepared for DOWL by Estimations

Construction Cost Estimate

Schematic Design Submittal
March 17, 2020

Line No.	Description	Qty	UNITS	Material Costs Unit	Material Costs Total	Labor Hours Units	Labor Hours Totals	Labor Cost	Equip Cost	Total Cost	Total Cost w/ OH & P
1	**General Requirements**										
2											
3	**Project Management**										
4	Project Manager, 8 Hour/Week	11	WEEKS			8.000	88.0	$8,712		$8,712	$8,712
5	Supervisor, 60 Hour/Week	9	WEEKS			60.000	540.0	$41,580		$41,580	$41,580
6											
7	**Subsistence**										
8	Room & Board	220	MANDAY	$200.00	$44,009					$44,009	$44,009
9											
10	**Travel**										
11	Air Fare - Anchorage - Site	6	EA	$650.00	$3,900					$3,900	$3,900
12											
13	**Small Tools & Consumables**										
14	Consumables	1	LS	$400.00	$400					$400	$400
15	Small Tools	1	LS	$670.00	$670					$670	$670
16											
17	**Mobilization**										
18	Mobilization/Demobilization - Local	1	LS	$1,000.00	$1,000	40.000	40.0	$3,537		$4,537	$4,537
19	Surface Freight Seattle - Job Site	1	TONS	$600.00	$798					$798	$798
20											
21	**Equipment**										
22	Pickup (2 Ea)	9	WEEKS						$3,375	$3,375	$3,375
23	Forklift (1 Ea)	9	WEEKS						$7,650	$7,650	$7,650
24	Flatbed (1 Ea)	9	WEEKS						$13,500	$13,500	$13,500
25											
26	**Other Requirements**										
27	Temporary Facilities	2.0	MTHS								
28	Project Office Trailer	2.0	MTHS						$3,000	$3,000	$3,000
29	Office Equipment/Supplies	2.0	MTHS	$750.00	$1,500					$1,500	$1,500
30	Project Tool Sheds	2.0	MTHS						$400	$400	$400
31	Project Safety Equipment	1.0	LS	$340.00	$340					$340	$340
32	Chemical Toilets	2.0	MTHS	$690.00	$1,380					$1,380	$1,380
33	Electrical	2.0	MTHS	$1,000.00	$2,000					$2,000	$2,000
34	Dumpsters (1 ea)	2.0	MTHS	$2,000.00	$4,000					$4,000	$4,000
35											
36											
37											

Public Works Building Repairs -- DRAFT 2 --
City of Bethel
Prepared for DOWL by Estimations

Construction Cost Estimate
Schematic Design Submittal
March 17, 2020

Line No.	Description	Qty	UNITS	Material Costs Unit	Material Costs Total	Labor Hours Units	Labor Hours Totals	Labor Cost	Equip Cost	Total Cost	Total Cost w/ OH & P
38	Scaffold	5,000	SF	$2.50	$12,500	0.043	215.0	$19,013		$31,513	$31,513
39	Contract Closeout and Training	1	LS	$2,500.00	$2,500					$2,500	$2,500
40	Certified Payroll Fee	1	LS	$1,615.46	$1,615					$1,615	$1,615
41											
42											
43	**General Contractor Profit (Fee)**	10.0%									$29,819
44	**General Contractor Bond & Insurance**	2.5%									$8,200
45											
46	**Subtotal: General Requirements**				$76,612		883.0	$72,842	$27,925	$177,379	**$215,398**
47											
48											
49											
50	**1 Beam Support Ledgers 2/S5.1**	**64**	**EA**								
51											
52	Beam Hangers 2/S5.1	64	EA	$81.34	$5,206	4.000	256.0	$22,638		$27,844	$27,844
53	Simpson SDS 1/4x3 (10% extra)	3,379	EA	$0.33	$1,115	0.010	33.8	$2,989		$4,104	$4,104
54											
55											
56	**Subtotal: 1 Beam Support Ledgers 2/S5.1**				$6,321		289.8	$25,627		$31,948	**$31,948**
57	Average Unit Price for this division is: $499.19 per EA based on 64 EA										
58											
59											
60	**2 Add GLB 5-1/8x25 Adjacent to Existing Bean**	**31**	**EA**								
61											
62	GLB 5-1/8x24	310	LF	$36.00	$11,160	1.200	372.0	$32,896		$44,056	$44,056
63	Beam Hangers 1/S5.1	62	EA	$119.60	$7,415	4.000	248.0	$21,931		$29,346	$29,346
64	Simpson SDS 1/4x3 (10% extra)	1,910	EA	$0.33	$630	0.010	19.1	$1,689		$2,319	$2,319
65											
66											
67	**Subtotal: 2 Add GLB 5-1/8x25 Adjacent to Existing Beams**				$19,205		639.1	$56,516		$75,721	**$75,721**
68	Average Unit Price for this division is: $2442.61 per EA based on 31 EA										
69											
70											
71											
72											
73											
74											

Line No.	Description	Qty	UNITS	Material Costs Unit	Material Costs Total	Labor Hours Units	Labor Hours Totals	Labor Cost	Equip Cost	Total Cost	Total Cost w/ OH & P
75	**3 Remove/Replace Wood Decking**	**100**	**SF**								
76	Remove Steel Plate	100	SF			0.100	10.0	$884		$884	$884
77	Cutout and Remove 2x8	100	SF			0.240	24.0	$2,122		$2,122	$2,122
78	New 2x8	1,064	BF	$1.30	$1,383	0.019	20.2	$1,786		$3,169	$3,169
79	Replace Steel Plate, Weld	100	SF	$0.50	$50	0.200	20.0	$1,769	$200	$2,019	$2,019
80											
81	**Subtotal: 3 Remove/Replace Wood Decking**				$1,433		74.2	$6,561	$200	$8,194	**$8,194**
82	Average Unit Price for this division is: $81.94 per SF based on 100 SF										
83											
84											
85	**4 Epoxy Injection Structural Repair**										
86											
87	Plug Number	**66**	**SF**	$75.00	$4,950					$4,950	$4,950
88											
89											
90											
91											
92	**Subtotal: 4 Epoxy Injection Structural Repair**				$4,950					$4,950	**$4,950**
93											
94											

Introduced by: Mayor Barr
Introduction Date: February 25, 2020
Public Hearing Action: March 10, 2020
Vote:

CITY OF BETHEL, ALASKA

Ordinance #20-06

AN ORDINANCE BY THE BETHEL CITY COUNCIL AMENDING CHAPTER 4.16 AND CREATING 4.16A OF THE BETHEL MUNICIPAL CODE ADOPTING THE UNIFORM ALASKA REMOTE SELLER SALES TAX CODE

WHEREAS; the inability to effectively collect sales tax on sales of property, products or services transferred or delivered into Alaska is seriously eroding the sales tax base of communities, causing revenue losses and imminent harm to residents through the loss of critical funding for local public services and infrastructure;

WHEREAS; the harm from the loss of revenue is especially serious in Alaska because the State has no income tax, and sales tax revenues are one of the primary sources of funding from services provided by local governments;

WHEREAS; the failure to collect sales tax on remote sales creates market distortions by creating an unfair tax advantage for business that limit their physical presence in the taxing jurisdictions but still sell goods and services to consumers, which becomes easier and more prevalent as technology advances;

WHEREAS, the failure to tax remote sales results in the creation of incentives for businesses to avoid a physical presence in the state and its respective communities, resulting in fewer jobs and increasing the share of taxes to those consumers who buy from competitors with a physical presence in the state and its cities;

WHEREAS, the structural advantages for remote sellers, including the absence of point-of-sale tax collection, along with the general growth of online retail, make clear that erosion of the sales tax base is and has been occurring;

WHEREAS, remote sellers who make a substantial number of deliveries into or have large gross revenues from Alaska benefit extensively from the Alaska market, affecting the economy as well as burdening local infrastructure and services;

WHEREAS, given modern computing and software options, it is neither unusually difficult nor burdensome for remote sellers to collect and remit sales taxes associated with sales into Alaska taxing jurisdictions;

WHEREAS, due to a recent decision by the United States Supreme Court and the lack of a state sales tax it is appropriate for the municipalities to collectively amend their sales tax codes to account for remote sellers who do not have a physical presence either in the State of Alaska or in a specific taxing jurisdiction, but do have a taxable connection with the State of Alaska or taxing jurisdiction;

WHEREAS, this ordinance is not retroactive in its application;

WHEREAS, amending local sales tax codes reflects the 2018 Supreme Court "*Wayfair*" decision to allow for the application of the taxing jurisdiction's sales tax code requirements to sellers without a physical presence in the State of Alaska or taxing jurisdiction;

WHEREAS, the intent is to levy municipal sales tax to the maximum limit of federal and state constitutional doctrines; and

WHEREAS, the City of Bethel through Resolution 20-02 has entered into a cooperative agreement with other local governments called the Alaska Intergovernmental Remote Seller Sales Tax Agreement ("the Agreement");

WHEREAS, the terms of the Agreement require adoption of certain uniform provisions for collection and remittance of municipal sales tax applicable to sales made by remote sellers similar to the Streamlined Sales and Use Tax Agreement.

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

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

Section 2. Amendment 1: Bethel Municipal Code 4.16 is amended as follows, new language is underlined old language is ~~stricken~~.

4.16.040 Presumption of taxability.

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

B. There is levied by the city a sales tax on all retail sales, services and rentals which commence within the city, or which are in any part rendered, supplied or provided within the city, except as expressly provided otherwise in this chapter.

C. A sales tax applies to all real property within the city that is either rented or sold. The tax applies to commissions on the sale or rental of real property, on the rental of real property, and as limited in BMC 4.16.160, on the sale of real property. The tax applies regardless of whether the seller, buyer, renter, lessee or tenant resides within or outside the city of Bethel.

D. For the purposes of this section, any building or other place of business shall be considered to be within the city if any part thereof or any substantial part of a contiguous parking area or other supporting facility is within the city.

E. For purposes of this chapter, the sales price or purchase price of property must be determined as of the time of acquisition.

F. For purposes of this chapter, a sale of services occurs at the time the services are provided.

<u>G. Remote sales, marketplace facilitators and remote sellers as defined in 4.16A shall comply with the provisions of BMC 4.16A.</u>

4.16.160 Tax exemptions.

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

G. *Compliance with Laws.*

1. 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:

a. Sales by the U.S. Postal Service;

b. 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);

~~c. Interstate sales;~~

d. Air transportation including that portion of any chartered fishing or hunting expedition which covers the cost of air transportation;

e. Gross receipts or proceeds derived from sales to the United States Government, the state, a city or any political department thereof. 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;

2. A sale or rental to an employee of the state, its political subdivisions, or the federal government is only exempt 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;

3. A sale or rental to a federally recognized tribe 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.

Section 3. Amendment 2: Adoption on new chapter 4.16A, Alaska Remote Seller Sales Tax Code.

ALASKA REMOTE SELLER SALES TAX CODE

4.16A.010 Interpretation

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

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

4.16A.020 Title to Collected Sales Tax

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

4.16A.030 – Imposition – Rate

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

of the original sale or the date the service is rendered.

4.16A.040 – Obligation to Collect Tax - Threshold Criteria

A. Any remote seller or marketplace facilitator must collect and remit sales tax in compliance with all applicable procedures and requirements of law, provided the remote seller or marketplace facilitator has met one of the following Threshold Criteria ("Threshold Criteria") in the previous calendar year:
   1. The remote seller's statewide gross sales, including the seller's marketplace facilitator's statewide gross sales, from the sale(s) of property, products or services delivered into the state meets or exceeds one hundred thousand dollars ($100,000); or
   2. The remote seller, including the seller's marketplace facilitator, sold property, products, or services delivered into the state in two hundred (200) or more separate transactions.
B. For purposes of determining whether the Threshold Criteria are met, remote sellers or marketplace facilitators shall include all gross sales, from all sales of goods, property, products, or services rendered within the state of Alaska.

4.16A.050. – No Retroactive Application

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

4.16A.060 – Payment and Collection

Pursuant to this Code, taxes imposed shall be due and paid by the buyer to the remote seller or marketplace facilitator at the time of the sale of property or product or date service is rendered, or with respect to credit transactions, at the time of collection. It shall be the duty of each remote seller or marketplace facilitator to collect the taxes from the buyer and to hold those taxes in trust for the taxing authority of the taxing jurisdiction. Failure by the remote seller or marketplace facilitator to collect the tax shall not affect the remote seller's, or marketplace facilitator's, responsibility for payment to the Commission.

4.16A.070 – Remote Seller and Marketplace Facilitator Registration Requirement

A. If a remote seller's gross statewide sales within the last calendar year meets or exceeds the Threshold Criteria, the remote seller shall register with the Commission. If a marketplace facilitator's gross statewide sales within the last calendar year meets or exceeds the Threshold Criteria, the marketplace facilitator shall register with the Commission.
B. A remote seller or marketplace facilitator meeting the Threshold Criteria shall apply for a certificate of sales tax registration within thirty (30) calendar days of the effective date of this Code or within thirty (30) calendar days of meeting

the Threshold Criteria whichever occurs second. Registration shall be to the Commission on forms prescribed by the Commission.

C. An extension may be applied for and granted based on criteria established by the Commission, based on evidence produced to describe time necessary to update software or other technical needs, not to exceed ninety (90) days.

D. Upon receipt of a properly executed application, the Commission shall confirm registration, stating the legal name of the remote seller or marketplace facilitator, the primary address, and the primary sales tax contact name and corresponding title. The failure of the Commission to confirm registration does not relieve the remote seller or marketplace facilitator of its duty to collect and remit sales tax. Each business entity shall have a sales tax registration under the advertised name.

E. The sales tax certificate is non-assignable and non-transferable.

4.16A.080 – Tax Filing Schedule

A. All remote sellers or marketplace facilitators subject to this Code shall file a return on a form or in a format prescribed by the Commission and shall pay the tax due.

B. Filing of sales tax returns are due monthly; quarterly filing is optional upon application and approval by the Commission, consistent with the code of the local jurisdiction.

C. A remote seller or marketplace facilitator who has filed a sales tax return will be presumed to be making sales in successive periods unless the remote seller or marketplace facilitator files a return showing a termination or sale of the business in accordance with this Code.

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

Quarter 1 (January – March)	April 30
Quarter 2 (April – June)	July 31
Quarter 3 (July – September)	October 31
Quarter 4 (October – December)	January 31

E. If the last day of the month following the end of the filing period falls on a Saturday, Sunday, federal holiday or Alaska state holiday, the due date will be extended until the next business day immediately following.

F. Any remote seller or marketplace facilitator holding a remote seller registration shall file a sales tax return even though no tax may be due. This return shall show why no tax is due. If the remote seller or marketplace facilitator intends to continue doing business a return shall be filed reflecting no sales and a confirmation of the intent to continue doing business and shall continue to do so each filing period until the entity ceases doing business or sells the business. If the remote seller or marketplace facilitator intends to cease doing business, a final return shall be filed along with a statement of business closure.

G. The remote seller or marketplace facilitator shall prepare the return and remit sales tax to the Commission on the same basis, cash or accrual, which the remote seller or marketplace facilitator uses in preparing its federal income tax return. The remote seller or marketplace facilitator shall sign the return, and transmit the return, with the amount of sales tax and any applicable penalty, interest or fees that it shows to be due, to the Commission.

H. Remote sellers and marketplace facilitators failing to comply with the provisions of this Code shall, if required by the Commission and if quarterly filing has been chosen, file and transmit collected sales taxes more frequently until such time as they have demonstrated to the Commission that they are or will be able to comply with the provisions of this Code. Six (6) consecutive on-time sales tax filings, with full remittance of the sales taxes collected, shall establish the presumption of compliance and return to quarterly filing.

I. The preparer of the sales tax return shall keep and maintain all documentation supporting any and all claims of exempted sales and purchases. Documentation for exempted sales should include the number of the exemption authorization card presented by the buyer at the time of the purchase; the date of the purchase; the name of the person making the purchase; the organization making the purchase; the total amount of the purchase; and the amount of sales tax exempted. This documentation shall be made available to the Commission upon request. Failure to provide such documentation may invalidate that portion of the claim of exemption for which no documentation is provided.

4.16A.090 – Estimated Tax

A. In the event the Commission is unable to ascertain the tax due from a remote seller or marketplace facilitator by reason of the failure of the remote seller or marketplace facilitator to keep accurate books, allow inspection, or file a return, or by reason of the remote seller or marketplace facilitator filing a false or inaccurate return, the Commission may make an estimate of the tax due based on any evidence in their possession.

B. Sales taxes may also be estimated, based on any information available, whenever the Commission has reasonable cause to believe that any information on a sales tax return is not accurate.

C. A remote seller's or marketplace facilitator's tax liability under this Code may be determined and assessed for a period of six (6) years after the date the return was filed or due to be filed with the Commission. No civil action for the collection of such tax may be commenced after the expiration of the six- (6-) year period except an action for taxes, penalties and interest due from those filing periods that are the subject of a written demand or assessment made within the six- (6-) year period, unless the remote seller or marketplace facilitator waives the protection of this section.

D. The Commission shall notify the remote seller or marketplace facilitator, in writing, that the Commission has estimated the amount of sales tax that is due from the remote seller or marketplace facilitator. The Commission shall serve the notice on the remote seller or marketplace facilitator by delivering the notice to the remote seller's or marketplace facilitator's place of business, or by mailing the notice by certified mail, return receipt requested, to the remote seller's or marketplace facilitator's last known mailing address. A remote seller or marketplace facilitator who refuses the certified mail will be considered to have accepted the certified mail for purposes of service.

E. The Commission's estimate of the amount of sales tax that is due from a remote seller or marketplace facilitator shall become a final determination of the amount that is due unless the remote seller or marketplace facilitator, within thirty (30) calendar days after service of notice of the estimated tax:
   1. Files a complete and accurate sales tax return for the delinquent periods supported by satisfactory records and accompanied by a full remittance of all taxes, interest, penalties, costs and other charges due; or
   2. Files a written notice with the Commission appealing the estimated tax amount in accordance with the appeal procedures.
   3. Arguments or reasons for failure to timely file a return and remit taxes collected shall not be considered a valid basis or grounds for granting an appeal. The basis and grounds for granting an appeal of an assessment are:
      a. The identity of the remote seller or marketplace facilitator is in error;
      b. The amount of the debt is erroneous due to a clerical error (and the nature and extent of the error is specified in the request for appeal); or
      c. The remote seller or marketplace facilitator disputes the denial of exemption(s) for certain sales.

F. The amount of sales tax finally determined to be due under this section shall bear interest and penalty from the date that the sales tax originally was due, plus an additional civil penalty of fifty dollars ($50) for each calendar month or partial month for which the amount of sales tax that is due has been determined.

4.16A.100 – Returns – Filing Contents

A. Every remote seller or marketplace facilitator required by this chapter to collect sales tax shall file with the Commission upon forms furnished by the Commission a return setting forth the following information with totals rounded to the nearest dollar:
   1. Gross sales;
   2. The nontaxable portions separately stating the amount of sales revenue attributable to each class of exemption;
   3. Computation of taxes to be remitted;
   4. Calculated discount (if applicable) based on taxing jurisdiction's code; and
   5. Such other information as may be required by the Commission.

B. Each tax return remitted by a remote seller or marketplace facilitator shall be signed (digital or otherwise) by a responsible individual who shall attest to the completeness and accuracy of the information on the tax return.

C. The Commission reserves the right to reject a filed return for failure to comply with the requirements of this Code for up to three (3) months from the date of filing. The Commission shall give written notice to a remote seller or marketplace facilitator that a return has been rejected, including the reason for the rejection.

4.16A.110 – Refunds

A. Upon request from a buyer or remote seller or marketplace facilitator the Commission shall provide a determination of correct tax rate and amount applicable to the transaction. In the case of an overpayment of taxes, the remote seller or marketplace facilitator shall process the refund and amend any returns accordingly.

B. If the claimant is a remote seller or marketplace facilitator, and the tax refund is owed to any buyer, the remote seller or marketplace facilitator submits, and the Commission approves, a refund plan to all affected buyers.

C. The Taxing Jurisdictions may allow a buyer to request a refund directly from the Taxing Jurisdiction.

4.16A.120 – Amended Returns

A. A remote seller or marketplace facilitator may file an amended sales tax return, with supporting documentation, and the Commission may accept the amended return, but only in the following circumstances:
   i. The amended return is filed within one (1) year of the original due date for the return; and
   ii. The remote seller or marketplace facilitator provides a written justification for requesting approval of the amended return; and
   iii. The remote seller or marketplace facilitator agrees to submit to an audit upon

request of the Commission.

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

4.16A.130 – Extension of Time to File Tax Return

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

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

4.16A.140 – Audits

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

B. The Commission is not bound to accept a sales tax return as correct. The Commission may make an independent investigation of all retail sales or transactions conducted within the State or taxing jurisdiction.

C. The records that a remote seller or marketplace facilitator is required to maintain under this chapter shall be subject to inspection and copying by authorized employees or agents of the Commission for the purpose of auditing any return filed under this chapter, or to determine the remote seller's or marketplace facilitator's liability for sales tax where no return has been filed.

D. In addition to the information required on returns, the Commission may request, and the remote seller or marketplace facilitator must furnish, any reasonable information deemed necessary for a correct computation of the tax.

E. The Commission may adjust a return for a remote seller or marketplace facilitator if, after investigation or audit, the Commission determines that the figures included in the original return are incorrect, and that additional sales taxes are due; and the Commission adjusts the return within two (2) years of the original due date for the return.

F. For the purpose of ascertaining the correctness of a return or the amount of taxes owed when a return has not been filed, the Commission may conduct investigations, hearings and audits and may examine any relevant books, papers, statements, memoranda, records, accounts or other writings of any remote seller or marketplace facilitator at any reasonable hour on the premises of the remote seller or marketplace facilitator and may require the attendance of any officer or employee of the remote seller or marketplace facilitator. Upon written demand by the Commission, the remote seller or marketplace facilitator shall present for examination, in the office of the Commission, such books, papers, statements, memoranda, records, accounts and other written material as may be set out in the demand unless the Commission and the person upon whom the demand is made agree to presentation of such materials at a different place.

G. The Commission may issue subpoenas to compel attendance or to require production of relevant books, papers, records or memoranda. If any remote seller or marketplace facilitator refuses to obey any such subpoena, the Commissioner may refer the matter to the Commission's attorney for an application to the superior court for an order requiring the remote seller or marketplace facilitator to comply therewith.

H. Any remote seller, marketplace facilitator, or person engaged in business who is unable or unwilling to submit their records to the Commission shall be required to pay the Commission for all necessary expenses incurred for the examination and inspection of their records maintained outside the Commission.

I. After the completion of a sales tax audit, the results of the audit will be sent to the business owner's address of record.

J. In the event the Commission, upon completion of an audit, discovers more than five hundred dollars ($500) in additional sales tax due from a remote seller or marketplace facilitator resulting from a remote seller's or marketplace facilitator's failure to accurately report sales and taxes due thereupon, the remote seller or marketplace facilitator shall bear responsibility for the full cost of the audit. The audit fee assessment will be in addition to interest and penalties applicable to amounts deemed to be delinquent by the Commission at the time of the conclusion of the audit.

4.16A.150 Audit protest

A. If the remote seller or marketplace facilitator wishes to dispute the amount of the estimate, or the results of an examination or audit, the remote seller or marketplace facilitator must file a written protest with the Commission, within thirty (30) calendar days of the date of the notice of estimated tax or results of an audit or examination. The protest must set forth:
   1. The remote seller's or marketplace facilitator's justification for reducing or increasing the estimated tax amount, including any missing sales tax returns for the periods estimated; or
   2. The remote seller's or marketplace facilitator's reasons for challenging the examination or audit results.

B. In processing the protest, the Commission may hold an informal meeting or hearing with the remote seller or marketplace facilitator, either on its own or upon request of the remote seller or marketplace facilitator, and may also require that the remote seller or marketplace facilitator submit to an audit, if one was not previously conducted or a more formal audit, if an estimation audit was previously performed.

C. The Commission shall make a final written determination on the remote seller's or marketplace facilitator's protest and mail a copy of the determination to the remote seller or marketplace facilitator.

D. If a written protest is not filed within thirty (30) days of the date of the notice of estimated tax or the result of a review, audit or examination, then the estimated tax, review, audit or examination result shall be final, due and payable to the Commission.

4.16A.160 – Penalties and Interest for Late Filing

A. A late filing fee of twenty-five dollars ($25) per month (or quarter) shall be added to all late-filed sales tax reports in addition to interest and penalties.

B. Delinquent sales tax bear interest at the rate of fifteen percent (15%) per annum until paid.
C. In addition, delinquent sales tax shall be subject to an additional penalty of 5% per month, or fraction thereof, until a total of 20% of delinquent tax has been reached. The penalty does not bear interest.
D. Fees, penalties and interest shall be assessed and collected in the same manner as the tax is assessed and collected, and applied first to fees, penalties and interest, second to past due sales tax.
E. The filing of an incomplete return, or the failure to remit all tax, shall be treated as the filing of no return.
F. A penalty assessed under this section for the delinquent remittance of sales tax or failure to file a sales tax return may be waived by the Commission, upon written application of the remote seller or marketplace facilitator accompanied by a payment of all delinquent sales tax, interest and penalty otherwise owed by the remote seller or marketplace facilitator, within forty-five (45) calendar days after the date of delinquency. A remote seller or marketplace facilitator may not be granted more than one (1) waiver of penalty under this subjection in any one calendar year. The Commission shall report such waivers of penalty to the taxing jurisdiction, in writing.

4.16A.170 – Repayment Plans

A. The Commission may agree to enter into a repayment plan with a delinquent remote seller or marketplace facilitator. No repayment plan shall be valid unless agreed to by both parties in writing.
B. A remote seller or marketplace facilitator shall not be eligible to enter into a repayment plan with the Commission if the remote seller or marketplace facilitator has defaulted on a repayment plan in the previous two (2) calendar years.
C. The repayment plan shall include a secured promissory note that substantially complies with the following terms:
    i. The remote seller or marketplace facilitator agrees to pay a minimum of ten percent (10%) down payment on the tax, interest and penalty amount due. The down payment shall be applied first to penalty, then to accumulated interest, and then to the tax owed.
    ii. The remote seller or marketplace facilitator agrees to pay the balance of the tax, penalty and interest owed in monthly installments over a period not to exceed two (2) years.
    iii. Interest at a rate of fifteen percent (15%) per annum shall accrue on the principal sum due. Interest shall not apply to penalties owed or to interest accrued at the time the repayment

plan is executed or accruing during the term of the repayment plan.

iv. If the remote seller or marketplace facilitator is a corporation or a limited liability entity the remote seller or marketplace facilitator agrees to provide a personal guarantee of the obligations under the repayment plan.

v. The remote seller or marketplace facilitator agrees to pay all future tax bills in accordance with the provisions of this chapter.

vi. The remote seller or marketplace facilitator agrees to provide a security interest in the form of a sales tax lien for the entire unpaid balance of the promissory note to be recorded by the Commission at the time the repayment plan is signed. The remote seller or marketplace facilitator shall be responsible for the cost of recording the tax lien.

D. If a remote seller or marketplace facilitator fails to pay two (2) or more payments as required by the repayment plan agreement, the remote seller or marketplace facilitator shall be in default and the entire amount owed at the time of default shall become immediately due. The Commission will send the remote seller or marketplace facilitator a notice of default. The Commission may immediately foreclose on the sales tax lien or take any other remedy available under the law.

4.16A.180 – Remote Seller or Marketplace Facilitator Record Retention

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

4.16A.190 – Cessation or Transfer of Business

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

B. At least ten (10) business days before any such sale is completed, the remote seller or marketplace facilitator shall send to the Commission, by approved communication (email confirmation, certified first-class mail, postage prepaid) a notice that the remote seller's or marketplace facilitator's interest is to be conveyed and shall include the name, address and telephone number of the person or entity to whom the interest is to be conveyed.

C. Upon notice of sale and disclosure of buyer, the Commission shall be authorized to disclose the status of the remote seller's or marketplace facilitator's sales tax account to the named buyer or assignee.

D. Upon receipt of notice of a sale or transfer, the Commission shall send the transferee a copy of this Code with this section highlighted.

E. Neither the Commission's failure to give the notice nor the transferee's failure to receive the notice shall relieve the transferee of any obligations under this section.

F. Following receipt of the notice, the Commission shall have sixty (60) days in which to perform a final sales tax audit and assess sales tax liability against the seller of the business. If the notice is not mailed at least ten (10) business days before the sale is completed, the Commission shall have twelve (12) months from the date of the completion of the sale or the Commission'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 Commission may also initiate an estimated assessment if the requirements for such an assessment exist.

G. A person acquiring any interest of a remote seller or marketplace facilitator in a business required to collect the tax under this chapter assumes the liability of the remote seller or marketplace facilitator for all taxes due the Commission, whether current or delinquent, whether known to the Commission or discovered later, and for all interest, penalties, costs and charges on such taxes.

H. Before the effective date of the transfer, the transferee of a business shall obtain from the Commission an estimate of the delinquent sales tax, penalty and interest, if any, owed by the remote seller or marketplace facilitator as of the date of the transfer, and shall withhold that amount from the consideration payable for the transfer, until the remote seller or marketplace facilitator has produced a receipt from the Commission showing that all tax obligations imposed by this chapter have been paid. A transferee that fails to withhold the amount required under this subsection shall be liable to the Commission and taxing jurisdiction for the lesser of the amount of delinquent sales tax, penalty and interest due from the remote seller or marketplace facilitator as of the date of transfer, and the amount that the transferee was required to withhold.

I. In this section, the term "transfer" includes the following:
   1. A change in voting control, or in more than fifty percent (50%) of the ownership interest in a remote seller or marketplace facilitator that is a corporation, limited liability company or partnership; or
   2. A sale of all or substantially all the assets used in the business of the remote seller or marketplace facilitator; or

3. The initiation of a lease, management agreement or other arrangement under which another person becomes entitled to the remote seller's or marketplace facilitator's gross receipts from sales, rentals or services.

J. Subsection H of this section shall not apply to any person who acquires their ownership interest in the ongoing business as a result of the foreclosure of a lien that has priority over the Commission's sales tax lien.

K. Upon termination, dissolution or abandonment of a 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 unpaid amounts. The officer shall be liable only for taxes collected which became due during the period he or she had the control, supervision, responsibility or duty to act for the corporation. This section does not relieve the corporation of other tax liabilities or otherwise impair other tax collection remedies afforded by law.

L. A remote seller or marketplace facilitator who terminates the business without the benefit of a purchaser, successor or assign shall make a final tax return and settlement of tax obligations within thirty (30) days after such termination. If a final return and settlement are not received within thirty (30) days of the termination, the remote seller or marketplace facilitator shall pay a penalty of one hundred dollars ($100), 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.

4.16A.200 – Use of Information on Tax Returns

A. Except as otherwise provided in this chapter, all returns, reports and information required to be filed with the Commission under this Code, and all information contained therein, shall be kept confidential and shall be subject to inspection only by:
   1. Employees and agents of the Commission and taxing jurisdiction whose job responsibilities are directly related to such returns, reports and information;
   2. The person supplying such returns, reports and information; and
   3. Persons authorized in writing by the person supplying such returns, reports and information.

B. The Commission will release information described in subsection A of this section pursuant to subpoena, order of a court or administrative agency of competent jurisdiction, and where otherwise required by law to do so.

C. Notwithstanding subsection A of this section, the following information is available for public inspection:

1. The name and address of sellers;
2. Whether a business is registered to collect taxes under this chapter;
3. The name and address of businesses that are sixty (60) days or more delinquent in filing returns or in remitting sales tax, or both filing returns and remitting sales tax; and, if so delinquent, the amount of estimated sales tax due, and the number of returns not filed.

D. The Commission may provide the public statistical information related to sales tax collections, provided that no information identifiable to a particular remote seller or marketplace facilitator is disclosed.

E. Nothing contained in this section shall be construed to prohibit the delivery to a person, or their duly authorized representative, of a copy of any return or report filed by them, nor to prohibit the publication of statistics so classified as to prevent the identification of particular buyers, remote sellers, or marketplace facilitators, nor to prohibit the furnishing of information on a reciprocal basis to other agencies or political subdivisions of the state or the United States concerned with the enforcement of tax laws.

F. Nothing contained in this section shall be construed to prohibit the disclosure through enforcement action proceedings or by public inspection or publication of the name, estimated balance due, and current status of payments, and filings of any remote seller or marketplace facilitator or agent of any remote seller or marketplace facilitator required to collect sales taxes or file returns under this chapter, who fails to file any return and/or remit in full all sales taxes due within thirty (30) days after the required date for that business. Entry into any agreement whether pursuant to the provisions of this chapter or otherwise shall not act as any prohibition to disclosure of the records of that remote seller or marketplace facilitator as otherwise provided in this chapter.

G. A prospective lessee or purchaser of any business or business interest may inquire as to the obligation or tax status of any business upon presenting to the Commission a release of tax information request signed by the authorized agent of the business.

H. All returns referred to in this chapter, and all data taken therefrom, shall be kept secure from public inspection, and from all private inspection.

4.16A.210 – Violations

A. A remote seller or marketplace facilitator that fails to file a sales tax return or remit sales tax when due, in addition to any other liability imposed by this Code, shall pay to the Commission all costs incurred by the Commission to determine the amount of the remote seller's or marketplace facilitator's liability or to collect the sales tax, including, without limitation, reviewing and auditing the remote seller's or marketplace facilitator's business records, collection agency fees, and actual reasonable attorney's fees.

B. A person who causes or permits a corporation of which the person is an officer or director, a limited liability company of which the person is a member or manager, or a partnership of which the person is a partner, to fail to collect sales tax or to remit sales tax to the Commission as required by this Code shall be liable to the Commission for the amount that should have been collected or remitted, plus any applicable interest and penalty.

C. Notwithstanding any other provision of law, and whether or not the Commission initiates an audit or other tax collection procedure, the Commission may bring a declaratory judgment action against a remote seller or marketplace facilitator believed to meet the criteria to establish that the obligation to remit sales tax is applicable and valid under local, state and federal law. The action shall be brought in the judicial district of the taxing jurisdiction.

D. The Commission may cause a sales tax lien to be filed and recorded against all real and personal property of a remote seller or marketplace facilitator where the remote seller or marketplace facilitator has:
   1. Failed to file sales tax returns for two (2) consecutive filing periods as required by the Code; or
   2. Failed within sixty (60) days of the end of the filing period from which taxes were due to either (a) remit all amounts due or (b) to enter into a secured payment agreement as provided in this Code.

E. Prior to filing a sales tax lien, the Commission shall cause a written notice of intent to file to be mailed to the last known address of the delinquent remote seller or marketplace facilitator.

F. In addition to other remedies discussed in this Code, the Commission may bring a civil action to:
   1. Enjoin a violation of this Code. On application for injunctive relief and a finding of a violation or threatened violation, the superior court shall enjoin the violation.
   2. Collect delinquent sales tax, penalty, interest and costs of collection, either before or after estimating the amount of sales tax due.
   3. Foreclose a recorded sales tax lien as provided by law.

G. All remedies hereunder are cumulative and are in addition to those existing at law or equity.

4.16A.220 Penalties for Violations

A. A buyer, remote seller, or marketplace facilitator who knowingly or negligently submits false information in a document filed with the Commission pursuant to this Code is subject to a penalty of five hundred dollars ($500).

B. A remote seller or marketplace facilitator who knowingly or negligently falsifies or conceals information related to its business activities with the Commission or taxing jurisdiction is subject to a penalty of five hundred dollars ($500).

C. A person who knowingly or negligently provides false information when applying for a certificate of exemption is subject to a penalty of five hundred dollars ($500).

D. Any remote seller or marketplace facilitator who fails to file a return by the due date required under this chapter, regardless of whether any taxes were due for the reporting period for which the return was required, shall be subject to a penalty of twenty-five dollars ($25) for the first sales tax return not timely filed. The filing of an incomplete return shall be treated as the filing of no return.

E. A remote seller or marketplace facilitator who fails or refuses to produce requested records or to allow inspection of their books and records shall pay to the Commission a penalty equal to three (3) times any deficiency found or estimated by the Commission with a minimum penalty of five hundred dollars ($500).

F. A remote seller or marketplace facilitator who falsifies or misrepresents any record filed with the Commission is guilty of an infraction and subject to a penalty of five hundred dollars ($500) per record.

G. Misuse of an exemption card is a violation and subject to a penalty of fifty dollars ($50) per incident of misuse;

H. Nothing in this chapter shall be construed as preventing the Commission from filing and maintaining an action at law to recover any taxes, penalties, interest and/or fees due from a remote seller or marketplace facilitator. The Commission may also recover attorney's fees in any action against a delinquent remote seller or marketplace facilitator.

4.16A.230 Sellers with a physical presence in the taxing jurisdiction.

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

B. Sellers with a physical presence in a Taxing Jurisdiction that also have remote or internet- based sales where the Point of Delivery is in a different Taxing Jurisdictions shall

(i) report and remit the remote or internet sales to the Commission; and
(ii) report and remit the in-store sales to the Taxing Jurisdiction.

C. Sellers with a physical presence in a Taxing Jurisdiction that also have remote or internet- based sales where the Point of Delivery is in the same Taxing Jurisdictions shall report and remit those remote sales to the Taxing Jurisdiction.

D. Sellers and marketplace facilitators that do not have a physical presence in a Taxing Jurisdiction must report and remit all remote sales to the Commission.

E. For all purchases the tax rate added to the sale price shall be as provided in the Taxing Jurisdiction's sales tax code, based on point of delivery.

F. A marketplace facilitator is considered the remote seller for each sale facilitated through its marketplace and shall collect, report, and remit sales tax to the Commission. A marketplace facilitator is not considered to be the remote seller for each sale or rental of lodging facilitated through its marketplace, wherein the seller is considered to have a physical presence in the Taxing Jurisdiction.

4.16A.240 Remittance of Tax; Remote Seller Held Harmless

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

provider's attention.

4.16A.250 Definitions

Adoption of definitions does not compel an individual municipality to exempt certain defined items. Each municipality should specifically adopt definitions necessary for consistency to implement both brick-and-mortar sales tax code and provisions related to remote sellers or marketplace facilitators. For definitions that have no applicability to brick-and-mortar sales tax code, municipality may choose either to include definitions in the definitional section of general sales tax ordinance or adopt the common definitions by reference.

"Advertising" means services rendered to promote a product, service, idea, concept, issue, or the image of a person, including services rendered to design and produce advertising materials prior to the acceptance of the advertising materials for reproduction or publication, including research; design; layout; preliminary and final art preparation; creative consultation, coordination, direction, and supervision; script and copywriting; editing; and account management services.

"Aircraft charter service" means an air carrier operation that requires the customer to hire an entire aircraft rather than book passage in whatever capacity is available on a scheduled trip.

"Alcoholic beverages" means beverages that are suitable for human consumption and contain one-half of one percent or more of alcohol by volume.

"Arts and crafts" mean articles produced individually by artistic or craft skill such as painting, sculpture, pottery, jewelry or similar articles.

"ATV" or **"off-highway vehicle"** means a vehicle designed or adapted for cross-country operation over unimproved terrain, ice or snow, and which has been declared by its owner at the time of registration and determined by the department to be unsuitable for general highway use, although the vehicle may make incidental use of a highway as provided in this title; it does not include implements of husbandry and special mobile equipment.

"Authentic Native artwork" means any product which is Alaska Native handcrafted and is not made by machine. "Alaska Native handcrafted" means the skillful and expert use of the hands in making products solely by Alaska Natives within the United States, including the use of findings, hand tools and equipment for buffing, polishing, grinding, drilling or sewing. "Made by machine" means the producing or reproducing of a product in mass production by mechanically stamping, casting, blanking or weaving.

"Bank services" or **"financial services"** means deposit account services, loan transaction fees, transactions relating to the sale or exchange of currency or securities, transactions for conversion of negotiable instruments, safe deposit services, escrow collection services, late fees, overdraft fees, and interest charged on past due accounts.

"Boat" means a vessel used or capable of being used as a means of transportation on the water.

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

"Child care" means a regular service of care and education provided for compensation for any part of a day less than 24 hours to a child or children under 16 years of age whose parents work outside the home, attend an educational program or are otherwise unable to care for their children.

"Church" means a fellowship of believers, congregation, society, corporation, convention, or association that is formed primarily or exclusively for religious purposes and that is not formed for the private profit of any person.

"Clothing and related products" means all human wearing apparel suitable for general use. Clothing includes: aprons, household and shop; athletic supporters; baby receiving blankets; bathing suits and caps; beach capes and coats; belts and suspenders; boots; coats and jackets; costumes; children and adult diapers, including disposable; ear muffs; footlets; formal wear; garters and garter belts; girdles; gloves and mittens for general use; hats and caps; hosiery; insoles for shoes; lab coats; neckties; overshoes; pantyhose; rainwear; rubber pants; sandals; scarves; shoes and shoe laces; slippers; sneakers; socks and stockings; steel-toed boots; underwear; uniforms, athletic and nonathletic; and wedding apparel.

"Commercial airline tickets" means any card, pass, certificate, or paper, electronic or otherwise, providing or intending to provide for the carriage or transportation of any person or persons upon any airline.

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

"Common carrier" means an individual or a company, which is in the regular business of transporting freight for hire. This is distinguished from a private carrier which transports its own goods and equipment and makes deliveries of goods sold to its customers.

"Construction materials" means an item of tangible personal property that is used to construct or renovate a building, a structure, or an improvement on land and that typically loses its separate identity as personal property once incorporated into the real property. "Construction material" includes building materials, building systems equipment, landscaping materials, and supplies.

"Construction services" means all labor and services provided in connection with the construction, alteration, repair, demolition, reconstruction, or other improvements to real property.

"Crop production" means purchases of seed, plants, fertilizer, pesticides, fungicides, and other tangible personal property and agricultural machinery, tools, and equipment to be directly used in the production of food or commodities that are sold either for human consumption or for further food or commodity production. The phrase "directly used" means that the property must be integral and essential to the crop production process.

"Disabled veteran" means a disabled person:

A. separated from the military service of the United States under a condition that is not dishonorable who is a resident of the state, whose disability was incurred or aggravated in the line of duty in the military service of the United States, and whose disability has been rated as 50 percent or more by the branch of service in which that person served or by the United States Department of Veterans Affairs; or

B. who served in the Alaska Territorial Guard, who is a resident of the state, whose disability was incurred or aggravated in the line of duty while serving in the Alaska Territorial Guard, and whose disability has been rated as 50 percent or more.

"**Drug**" means a compound, substance or preparation, and any component of a compound, substance or preparation, other than "food and food ingredients," "dietary supplements" or "alcoholic beverages:"

A. Recognized in the official United State Pharmacopoeia, official Homeopathic Pharmacopoeia of the United States, or official National Formulary, and supplement to any of them; or

B. B. Intended for use in the diagnosis, cure, mitigation, treatment, or prevention of disease; or

C. C. Intended to affect the structure or any function of the body.

"Drugs for animal use" means:

A. a drug for animal use recognized in the official United States Pharmacopoeia or National Formulary of the United States;
B. a drug intended for use in the diagnosis, cure, mitigation, treatment, or prevention of disease in animals;
C. a drug, other than feed, medicated feed, or a growth promoting implant intended to affect the structure or function of the body of an animal; or
D. a drug intended for use as a component of a drug in clause A., B., or C.

"**Dues, Membership and Subscription"** means monies paid for the purpose of membership, or qualifying or becoming eligible for goods or services, or discounts to goods or services.

"Durable medical equipment" means equipment including repair and replacement parts for same, but does not include "mobility enhancing equipment," which:

A. Can withstand repeated use; and
B. Is primarily and customarily used to serve a medical purpose; and
C. Generally is not useful to a person in the absence of illness or injury; and
D. Is not worn in or on the body.

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

"Electronic" means relating to technology having electrical, digital, magnetic, wireless, optical, electromagnetic, or similar capabilities.

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

"Farming supplies" means animal food, seed, plants, fertilizers and other consumables used in an agriculture or mariculture business that sells its harvested grains, produce, meats, animal products or other farm production.

"**Food**" means any food or food product for home consumption except alcoholic beverages, tobacco, and prepared food. Food or food products includes property, whether in liquid, concentrated, solid, frozen, dried, or dehydrated form, that are sold for ingestion or chewing by humans and are consumed for their taste or nutritional value.

“Food stamps” means obligations of the United States government issued or transferred by means of food coupons or food stamps to enable the purchase of food for the eligible household.

“Funeral fees” means those services normally performed and merchandise normally provided by funeral establishments, including the sale of burial supplies and equipment, but excluding the sale by a cemetery of lands or interests therein, services incidental thereto, markers, memorials, monuments, equipment, crypts, niches, or vaults.

“Gaming” means any game defined in AS 05.15.690, as amended or renumbered.

“**Gasoline, heating fuels and other consumable fuels”** means refined petroleum and petroleum-based products used for internal combustion engines and as the primary source for residential heating or domestic hot water. This may also include other types of fossil fuels as well as fuel sources that are renewable.

“**Goods for resale**” means:

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

“Government” means the federal government and any agency or instrumentality thereof; any State and any agency or instrumentality thereof; any local government within a State, and any unit, agency, or instrumentality of such local government; any tribal government; any other governmental instrumentality.

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

"Insurance" means a contract whereby one undertakes to indemnify another or pay or provide a specified or determinable amount or benefit upon determinable contingencies.

"Internet service" means a service that enables users to access proprietary and other content, information electronic mail, and the Internet as part of a package of services sold to end-user subscribers.

"Loan" means an extension of credit resulting from direct or indirect negotiations between a lender and a debtor.

"Lobbying" means the practice of promoting or opposing the introduction or enactment of legislation before the legislature or legislators and the practice of promoting or opposing official action of any public official or the legislature.

"**Long-term vehicle lease"** means a lease of a motor vehicle, as defined in this Section, for a period of 24 months or longer.

"Manufacturing components" means sales of personal property as raw material to a person engaged in manufacturing for sale, where the property sold is consumed in the manufacturing process of or becomes an ingredient or component part of a product manufactured for sale by the manufacturer.

"**Marijuana accessories"** means any equipment, products, or materials of any kind which are used, intended for use, or designed for use in planting, propagating, cultivating, growing, harvesting, composting, manufacturing, compounding, converting, producing, processing, preparing, testing, analyzing, packaging, repackaging, storing, vaporizing, or containing marijuana, or for ingesting, inhaling, or otherwise introducing marijuana into the human body;

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

(a) Directly or indirectly, through one or more affiliated persons in any of the following:
- (i) Transmitting or otherwise communicating the offer or acceptance between the buyer and remote seller;
- (ii) Owning or operating the infrastructure, electronic or physical, or technology that brings buyers and remote sellers together;
- (iii) Providing a virtual currency that buyers are allowed or required to use to

purchase products from the remote seller; or

(iv) Software development or research and development activities related to any of the activities described in (b) of this subsection (3), if such activities are directly related to a physical or electronic marketplace operated by the person or an affiliated person; and

(b) In any of the following activities with respect to the seller's products:
(i) Payment processing services;
(ii) Fulfillment or storage services;
(iii) Listing products for sale;
(iv) Setting prices;
(v) Branding sales as those of the marketplace facilitator;
(vi) Order taking;
(vii) Advertising or promotion; or
(viii) Providing customer service or accepting or assisting with returns or exchanges.

"**Medical equipment and supplies, and prescriptions"** means all medicines, medical goods or equipment prescribed by a health care provider licensed to practice in Alaska or any other state in the United States.

"Medical services" means those professional services rendered by persons duly licensed under the laws of this state to practice medicine, surgery, chiropractic, podiatry, dentistry, and other professional services rendered by a licensed midwife, certified registered nurse practitioners, and psychiatric and mental health nurse clinical specialists, and appliances, drugs, medicines, supplies, and nursing care necessary in connection with the services, or the expense indemnity for the services, appliances, drugs, medicines, supplies, and care, as may be specified in any nonprofit medical service plan. "Medical services" include hospital services.

"**Member**" means a taxing jurisdiction that is a signatory of the Alaska Remote Sales Tax Intergovernmental Agreement, thereby members of the Commission, and who have adopted the Remote Seller Sales Tax Code.

"**Mobility enhancing equipment"** means equipment including repair and replacement parts to same, but does not include "durable medical equipment," which:

A. Is primarily and customarily used to provide or increase the ability to move from one place to another and which is appropriate for use either in a home or a motor vehicle; and
B. Is not generally used by persons with normal mobility; and
C. Does not include any motor vehicle or equipment on a motor vehicle normally

provided by a motor vehicle manufacturer.

"**Monthly**" means occurring once per calendar month.

"Motor vehicle" means a motor vehicle, as defined in AS 28.90.990(17), that is either required to be registered under AS 28.10.011, or is exempted from registration under AS 28.10.011(6) and (11). However, "motor vehicle" does not include either an "off-highway vehicle" as defined in 13 AAC 40.010(a)(30) or a "snowmobile" as defined in 13 AAC 40.010(a)(49). "Motor vehicle" includes parts for a motor vehicle.

"**Newspaper**" means a publication of general circulation bearing a title, issued regularly at stated intervals at a minimum of not more than two weeks, and formed of printed paper sheets without substantial binding. It must be of general interest, containing information of current events. The word does not include publications devoted solely to a specialized field. It shall include school newspapers, regardless of the frequency of the publication, where such newspapers are distributed regularly to a paid subscription list.

"**Nonprofit organization"** means a business that has been granted tax-exempt status by the Internal Revenue Service (IRS); means an association, corporation, or other organization where no part of the net earnings of the organization inures to the benefit of any member, shareholder, or other individual, as certified by registration with the IRS.

"**Over the counter drug"** means a drug that contains a label that identifies the product as a drug as required by 21 C.F.R. § 201.66. The "over-the-counter-drug" label includes:

A. A "Drug Facts" panel; or
B. A statement of the "active ingredient(s)" with a list of those ingredients contained in the compound, substance or preparation.

"**Periodical**" means any bound publication other than a newspaper that appears at stated intervals, each issue of which contains news or information of general interest to the public, or to some particular organization or group of persons. Each issue must bear a relationship to prior or subsequent issues with respect to continuity of literary character or similarity of subject matter, and sufficiently similar in style and format to make it evident that it is one of a series.

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

"**Physical presence**" means a seller who establishes any one or more of the following within a local taxing jurisdiction:

1. Has any office, distribution or sales house, warehouse, storefront, or any other place of business within the boundaries of the local taxing jurisdiction;
2. Solicits business or receiving orders through any employee, agent, salesman, or other representative within the boundaries of the local taxing jurisdiction or engages in activities in this state that are significantly associated with the seller's ability to establish or maintain a market for its products in this state.
3. Provides services or holds inventory within the boundaries of the local taxing jurisdiction;
4. Rents or Leases property located within the boundaries of the local taxing jurisdiction. A seller that establishes a physical presence within the local taxing jurisdiction in any calendar year will be deemed to have a physical presence within the local taxing jurisdiction for the following calendar year.

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

A. When the product is not received or paid for by the purchaser at a business location of a remote seller in a Taxing Jurisdiction, the sale is considered delivered to the location where receipt by the purchaser (or the purchaser's recipient, designated as such by the purchaser) occurs, including the location indicated by instructions for delivery as supplied by the purchaser (or recipient) and as known to the seller.
B. When the product is received or paid for by a purchaser who is physically present at a business location of a Remote Seller in a Taxing Jurisdiction the sale is considered to have been made in the Taxing Jurisdiction where the purchaser is present even if delivery of the product takes place in another Taxing Jurisdiction. Such sales are reported and tax remitted directly to the Taxing Jurisdiction not to the Commission.
C. For products transferred electronically, or other sales where the remote seller or marketplace facilitator lacks a delivery address for the purchaser, the remote seller or marketplace facilitator shall consider the point of delivery the sale to the billing address of the buyer.

"**Precious gems** and **metals**" means any mineral, including but not limited to gold, silver, platinum and palladium, and any gem that is valued for its character, rarity, beauty or quality, including diamonds, rubies, emeralds, sapphire, opals, pearls or any other such precious gems or stones that has been put through a process of refining and is in such a state or condition that its value depends upon its precious metal content (such as an ingot or bar) and not its form (such as jewelry or artwork).

"**Prepared food"** means:

A. Food sold in a heated state or heated by the seller;
B. Two or more food ingredients mixed or combined by the seller for sale as a single item; or
C. Food sold with eating utensils provided by the seller, including plates, knives, forks, spoons, glasses, cups, napkins, or straws. A plate does not include a container or packaging used to transport the food.

"Prepared food" in Subsection B. does not include food that is only cut, repackaged, or pasteurized by the seller, and eggs, fish, meat, poultry, and foods containing these raw animal foods requiring cooking by the consumer as recommended by the Food and Drug Administration in Chapter 3, Part 401.11 of its Food Code so as to prevent food borne illnesses.

"**Prewritten computer software"** means "computer software," including prewritten upgrades, which is not designed and developed by the author or other creator to the specifications of a specific purchaser. The combining of two or more "prewritten computer software" programs or prewritten portions thereof does not cause the combination to be other than "prewritten computer software." "Prewritten computer software" includes software designed and developed by the author or other creator to the specifications of a specific purchaser when it is sold to a person other than the specific purchaser. Where a person modifies or enhances "computer software" of which the person is not the author or creator, the person shall be deemed to be the author or creator only of such person's modifications or enhancements. "Prewritten computer software" or a prewritten portion thereof that is modified or enhanced to any degree, where such modification or enhancement is designed and developed to the specifications of a specific purchaser, remains "prewritten computer software;" provided, however, that where there is a reasonable, separately stated charge or an invoice or other statement of the price given to the purchaser for such modification or enhancement, such modification or enhancement shall not constitute "prewritten computer software."

"Printing services" means those activities relating to the work of the printing, publishing or graphic arts industries and shall include any mechanical process whereby ink is transferred to paper or other materials.

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

"**Prosthetic Device"** means replacement, corrective, or supportive device including repair and replacement parts for same worn on or in the body to:

A. Artificially replace a missing portion of the body;
B. Prevent or correct physical deformity or malfunction; or
C. Support a weak or deformed portion of the body.

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

"**Property**" and **"product"** means both tangible property, an item that can be seen, weighed, measured, felt, or touched, or that is in any other manner perceptible to the senses; and intangible property, anything that is not physical in nature (i.e.; intellectual property, brand recognition, goodwill, trade, copyright and patents).

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

"Raw Seafood" means uncooked marine and estuarine fauna or flora used as food or of a kind suitable for food and specifically includes, but is not limited to, shrimp taken for bait.

"Receive or receipt" means

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

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

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

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

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

"Retail car rental" means renting a rental car to a consumer. "Rental car" means a passenger car, that is used solely by a rental car business for rental to others, without a driver provided by the rental car business, for periods of not more than thirty consecutive days. "Rental car" does not include:

A. Vehicles rented or loaned to customers by automotive repair businesses while the customer's vehicle is under repair;
B. Vehicles licensed and operated as taxicabs.

"**Sales-Type Lease"** means at lease commencement, (1) the lease transfers ownership of the underlying property, goods, or services to the lessee by the end of the lease term; (2) the lease grants the lessee an option to purchase the underlying property, goods, or services that the lessee is reasonably certain to exercise; (3) the lease term is for the major part of the remaining economic life of the underlying property, goods, or services. However, if the commencement date falls at or near the end of the economic life of the underlying property, goods, or services, this criterion shall not be used for purposes of classifying the lease; (4) the present value of the sum of the lease payments and any residual value guaranteed by the lessee that is not already reflected in the lease payments equals or exceeds substantially all of the fair value of the underlying property, goods, or services; (5) the underlying property, goods, or services is of such a specialized nature that it is expected to have no alternative use to the lessor at the end of the lease term.

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

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

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

F. Credit for any trade-in, as determined by state law.

"School materials" means items commonly used by a student in a course of study. "School materials" includes the following items: binders; book bags; calculators; cellophane tape; blackboard chalk; compasses; composition books; crayons; erasers; folders, expandable, pocket, plastic, and manila; glue, paste, and paste sticks; highlighters; index cards; index card boxes; legal pads; lunch boxes; markers; notebooks; paper, loose-leaf ruled notebook paper, copy paper, graph paper, tracing paper, manila paper, colored paper, poster board, and construction paper; pencil boxes and other school supply boxes; pencil sharpeners; pencils; pens; protractors; rulers; scissors; and writing tablets. "School materials" does not include any item purchased for use in a trade or business.

"School meals" includes breakfasts, lunches, or the serving of foods or beverages, or both, or any combination thereof, served by a school cafeteria or a school lunchroom.

"School transportation" means transportation of students to and from schools in motor or other vehicles.

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

"**Services**" means all services of every manner and description, which are performed or furnished for compensation, and delivered electronically or otherwise outside the taxing jurisdiction (but excluding any that are rendered physically within the taxing jurisdiction, including but not limited to:

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

"**Seller**" means: a person making sales of property, products or services, or a marketplace facilitator acting on behalf of a seller

"**Senior citizen**" means any individual defined by a taxing jurisdiction as qualifying for an age- based exemption from sales tax.

"Smoked fish" means a freshwater or saltwater finfish that is prepared by treating it with salt (sodium chloride) and subjecting it to the direct action of the smoke from burning wood, wood sawdust, or similar burning material or from liquid smoke flavoring applied to the surface in a gaseous, liquid, or vaporized state with or without heat.

"Snowmobile" means a motor vehicle designed to travel over ice or snow, and supported in part by skis, belts, cleats, or low-pressure tires.

"**Software downloads**" means software, applications, services and other digital programming for computers, tablets, smartphones and other electronic devices. This includes online subscriptions or purchases of news services, publications, audio books and other similar electronic versions of printed materials.

"**Software maintenance contracts**" means a contract that obligates a vendor of computer software to provide a customer with future updates or upgrades to computer software, support services with respect to computer software or both. A "mandatory computer software maintenance contract" is a computer software maintenance contract that the customer is obligated by contract to purchase as a condition to the retail sale of computer software. An "optional computer maintenance contract" is a computer software maintenance contract that a customer is not obligated to purchase as a condition to the retail sale of computer software.

"Specified digital products" means electronically transferred:

(1) digital audio works;
(2) digital audiovisual works; or
(3) digital books.

"Streaming services" means digital content provided online for on-demand consumption rather than downloadable consumption. This typically includes, but is not limited to, video and audio files.

"Tax cap" means a maximum taxable transaction.

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

"Tax free days" means a duration of time in which persons who purchase goods or services are exempt from the Sales tax of the taxing jurisdiction.

"Telephone service" means the providing by any person of access to a telephone network, telephone network switching service, toll service, or coin telephone services, or the providing of telephonic, video, data, or similar communication or transmission for hire, via a telephone network, toll line or channel, cable, microwave, or similar communication or transmission system.

"Ticket admission" means the paid right or privilege to enter into or use a place or location.

"Title insurance premium" means and includes premium, examination fees, settlement fees, closing fees, and every other charge, whether denominated premium or otherwise, made by a title insurance company, agent of a title insurance company or an approved attorney of a title insurance company, or any of them, to an insured or to an applicant for insurance, for any policy or contract for the issuance of, or an application for any class or kind of, title insurance.

"Tobacco" means cigarettes, cigars, chewing or pipe tobacco, or any other item that contains tobacco.

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

"Transportation services" means the transportation of individuals for hire.

"Travel agency" means a person or organization who represents, directly or indirectly, that the person or organization is offering or undertaking by any means or method, to provide travel services for a fee, commission, or other valuable consideration, direct or indirect.

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

ENACTED THIS __ DAY OF MARCH 2020 BY A VOTE OF _ IN FAVOR AND _ OPPOSED.

____
Perry Barr, Mayor

ATTEST:
____
Lori Strickler, City Clerk

ALASKA MUNICIPAL LEAGUE

Online Sales Tax

A Win-Win for Local Governments and Businesses

Background

Impacts of a Supreme Court Case

- *Wayfair vs South Dakota* removed the requirement of physical “nexus” and opened up the opportunity for sales tax collection – of current sales taxes – on online sales
- The Supreme Court gave broad guidelines for how that should occur, namely that collection should not create a burden on inter-state commerce
- The Court further suggested that streamlined, statewide, single-level administration, with a clearly defined economic nexus, would meet this test
- States have been updating their sales tax codes across the nation, taking into account economic nexus, the role of a marketplace facilitator, and a system of collection

Background

Implications for Alaska

- Alaska is the only state in the nation that doesn't have a statewide sales tax but gives local governments the ability to collect
- AML has spent the last year researching this issue and developing a well-vetted and reasonable path forward
  - 17 local governments contributed funding and the time of their staff toward this effort, which represents strong collaboration
- Local governments in Alaska have both taxing authority and the ability to enter into intergovernmental agreement under the State Constitution
- Together, there has been consensus to work together to follow the Supreme Court decision

Working Together

June 6th in-person meeting

- More than 40 managers, attorneys and finance officers met to discuss how to proceed, agreeing to economic nexus and centralized administration

Drafting Committee

- Comprised of sales tax administrators, finance officers and attorneys, this group met weekly to discuss and finalize common definitions

Governance Committee

- Comprised of managers, attorneys and finance officers, this group met regularly and developed an intergovernmental agreement, draft bylaws and draft remote sales tax code

Working Together – Thanks!

Drafting and Governance Committee Participation

- Kenai Peninsula Borough
- City and Borough of Juneau
- Ketchikan Gateway Borough
- City of Palmer
- City of Wasilla
- City of Nome
- City of Palmer
- City and Borough of Wrangell
- City of Kodiak
- City of Sand Point
- City of Kotzebue
- City of Soldotna
- City of Unalaska
- City of Adak
- Landye Bennett Blumstein LLP
- Boyd, Chandler, Falconer LLP

Governance

Intergovernmental Agreement

Bylaws

Remote Seller Sales Tax Code

Online Sales Tax Collection

Intergovernmental Agreement

Establishes a Commission

Agrees to:

- Designate a representative to the Commission
- Adopt the online sales tax code; delegation of tax collection
- Economic nexus
- AML administration

Online Sales Tax Collection

Governing documents of Commission

Membership and meetings

Board of directors, elections

Oversight of collection and remittance

Budget

Policies and procedures

Bylaws

To be approved by members at first meeting

Online Sales Tax Collection

Implements the ability for collection of online sales tax, based on point of delivery, applicable to local governments that have signed the Agreement and passed the Code

Individual tax rates and exemptions

Common definitions

Centralized administration:

- Collection and Remittance
- Address software
- Audit and compliance
- Vendor registration
- Filing deadlines and penalties

Remote Seller Sales Tax Code

Centralized Administration

Standard software

- AML has contracted with a software development company to collect, remit and manage online sales tax – vetted to be the most affordable and effective option for members
  - Software fees as a % of overall revenue collected

AML to provide staff support

- Software management, remittance and reporting, compliance
- Board and member support and communications
- AML fees based on direct costs to implement

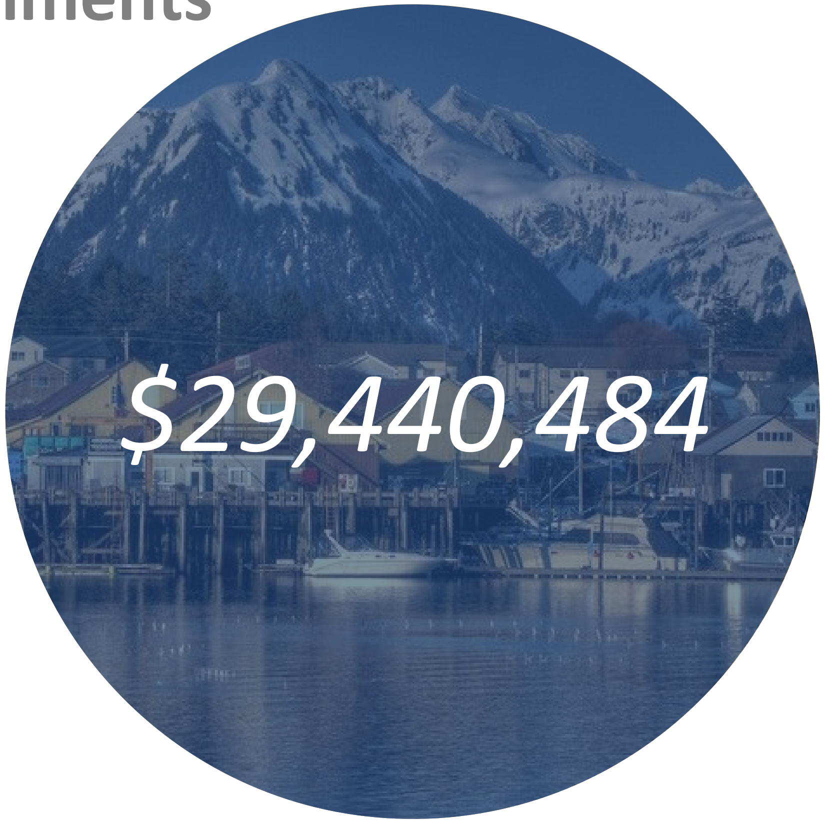
Role of Members

- Ensure updates to tax rates and codes, exemptions
- Review monthly or quarterly filings for accuracy
- Work with AML on compliance and audit

Ensuring Success

Why this makes sense for local governments

- Maintain taxing authority
- Maintain rate and exemptions
- Delegated administration to AML saves $
- Opt-in = you take advantage of Wayfair
- Opt-out = residents don't pay sales tax
- Levels the playing field for local business
- Increased revenue for education, public safety, roads and public works
- Increases ability to respond to State cost-shifting



Ensuring Success

Why this makes sense for Alaska

- Levels the playing field – increases local purchase potential
- These aren't new taxes
- Keeps tax rates stable
- Protects residents outside boundaries
- Maintains current local exemptions
- Local revenues improve communities
- On par with other states
- Strengthens local governments
- Local taxpayers, local budgets

Next Steps

Pass the Draft Resolution, committing to Agreement

Participate in Commission meetings; approve Bylaws and Remote Seller Sales Tax Code

Bring the Code to your Council/Assembly

Send AML your current rate, exemptions and boundaries

Expect collection to begin within 30 days

ALASKA MUNICIPAL LEAGUE

Online Sales Tax

A Win-Win for Local Governments and Businesses

Celebrating Signatories

Wrangell

Wasilla

Seldovia

Juneau

Kenai Peninsula Borough

Ketchikan Gateway Borough

Seward

Homer

Soldotna

Haines Borough

Kenai

Palmer

Toksook Bay

Kodiak

Adak

EMPLOYMENT AGREEMENT

Between

CITY OF BETHEL

and

LORI STRICKLER

This Agreement is entered into this **6th** day of **February, 2008,** effective **March 3rd 2008**, by and between the City of Bethel (hereafter referred to as "Bethel" or "Employer") and **Lori Strickler** (hereafter referred to as "Employee").

WHEREAS, Employer desires to employ the services of Employee as City Clerk of the City of Bethel, Alaska, as provided by Section AS 29.20.380 of the Alaska Statutes; and

WHEREAS, Employee desires to accept employment as City Clerk of the City of Bethel, Alaska.

NOW THEREFORE, in consideration of the mutual covenants herein contained, the Employer and Employee agree as follows:

Section 1. Powers and Duties

Employer hereby agrees to employ Lori Strickler as City Clerk of the City of Bethel, Alaska to perform the functions, powers and duties specified in AS 29.20.380, Bethel ordinances, and other legally permissible and proper duties and functions as the City Council of Bethel (hereafter "Council") shall from time to time assign.

Section 2. Term/At Will Nature of Employment Relationship

A. Employee shall serve at the pleasure of the Council and as an at-will employee of the City of Bethel until terminated in accordance with the provisions of this Agreement.

B. Nothing in this agreement shall prevent, limit or otherwise interfere with the right of Employer to terminate the services of the Employee at any time with or without cause, for any reason or for no reason.

C. Nothing in this Agreement shall prevent, limit or otherwise interfere with the right of the Employee to resign at any time in accordance with the provisions of this Agreement.

Section 3. Termination and Severance Pay

A. Employee may be terminated by Employer at any time for any reason or for no reason, with or without cause, and with or without explanation, 60 days after delivery of notice of termination. In lieu of 60 days notice, Employer shall pay Employee an amount equal to 60 days salary, or prorate the severance payment for the days less than 60 for which notice is given.

B. In the event Employee voluntarily resigns her position with Employer, Employee shall give Employer 60 days notice in advance of resignation, unless both parties otherwise agree to a lesser period of notice in writing.

Section 4. Salary/Incentive Plan/Transportation Costs

A. Employee shall be paid an annual salary at a gross rate of **$54,000**, less income taxes, standard payroll taxes and authorized deductions, payable in installments at the same time as other employees.

B. Employee may receive a pay increase of 10% of her annual gross salary six (6) months from her date of hire, if, at the sole discretion of the Council, she receives a performance evaluation satisfactory to Council.

C. Employee may thereafter receive annual gross pay increases of 10% of her annual gross salary, at the sole discretion of Council, if Employee is still employed by Employer and upon receipt of satisfactory annual evaluations.

D. At the sole discretion of the Council, if Employee is still employed by Employer on **March 3rd, 2011** (3 years from the day contract becomes effective) she may receive a one time bonus of a gross amount of $11,500 less income taxes, standard payroll taxes and authorized deductions.

E. Within available City resources, Employee may have access to a City vehicle to complete tasks required of Employee.

Section 5. Evaluation

A. Employee shall be evaluated in writing by Council at six months from her date of hire, twelve months from her date of hire, and annually thereafter. Council shall determine the content of the document used to evaluate Employee, and shall make the document available to Employee for review.

Section 6. Outside Employment

Outside employment and business pursuits are prohibited unless first authorized by Council. Any outside employment or business pursuits other than those authorized by

Council must occur while Employee is on leave and must occur outside the regular business hours of the City. Notwithstanding the foregoing or any authorization by Council, the Employee is required to perform the duties of the City Clerk when the interests of the City require, without regard to regular work hours or days or the competing needs of the Employee's outside employment or business pursuits.

Section 7. Employee Benefits and Leave

A. Employee shall be entitled to receive the same benefits and leave provided to City of Bethel employees who are not covered by the City of Bethel collective bargaining agreement, in accordance with the applicable provisions of the City of Bethel Code of Ordinances, state and federal law.

Section 8. Indemnification.

A. Employee agrees to hold harmless, indemnify and defend Employer from and against any and all claims and damages, including costs and attorney's fees, caused by or resulting from any intentional or malicious act or omission by Employee during and in the scope of her employment as City Clerk.

B. Employer agrees to hold harmless, indemnify and defend Employee from and against any and all claims and damages, including costs and attorney's fees, caused by or resulting from any act or omission of ordinary negligence by Employee in and during the scope of her employment as City Clerk, but only to the extent such an act or omission can be insured by Employer at reasonable, affordable premium costs charged by a reasonable, prudent underwriter in the normal course of purchasing municipal liability insurance coverage.

Section 9. Notices

Notices provided for in this Agreement shall be hand delivered or mailed to the parties at the addresses listed below:

(1) EMPLOYER:

City of Bethel
c/o Mayor Eric Middlebrook
P.O. Box 1388
Bethel, Alaska 99559

(2) EMPLOYEE:

Lori R. Strickler
c/o City of Bethel
P.O. Box 1388
Bethel, Alaska 99559

Section 10. General Provisions

A. This Agreement constitutes the entire agreement between both parties. Any modification or amendment shall be enforceable only if approved by a majority vote of the Council in a duly convened public session, and if transcribed to a written document executed by both parties.

B. If any provisions or any portion thereof contained in this Agreement is held unconstitutional, invalid, or unenforceable, the remainder of this Agreement, or portion thereof, shall be deemed severable. The remainder of this Agreement shall not be affected and shall remain in full force and effect.

C. Any suit arising out of the Agreement shall be brought in the Superior Court, in the Fourth Judicial District, at Bethel, Alaska.

IN WITNESS WHEREOF, the City of Bethel has caused this agreement to be signed and executed in its behalf by its Mayor, and the Employee has signed and executed this agreement.

DATED this 6 day of February, 2008.

Employer:

By: ______________________
Eric Middlebrook, Mayor
City of Bethel

Employee:

By: ______________________
Lori Strickler, City Clerk
City of Bethel

NEGOTIATED AGREEMENT
Between
CITY OF BETHEL
and
LORI STRICKLER

THIS AGREEMENT, by and between the City of Bethel, Alaska ("City"), a municipal corporation, hereinafter called "Employer," and Lori Strickler, hereinafter called "Employee," both of whom understand as follows:

WITNESSETH

WHEREAS, Employer desires to employ the services of said Employee as City Clerk of the City, as provided by section AS 29.20.380 of the Alaska Statutes and BMC 2.12.010; and

WHEREAS, it is the desire of the City Council ("Council") to provide certain benefits, establish certain conditions of employment and to set working conditions of said employee; and

WHEREAS, it is the desire of the Council to secure and retain the services of Employee by and through the terms of this Agreement; and

WHEREAS, Employee desires to accept employment as City Clerk pursuant to the terms of this Agreement.

NOW THEREFORE, in consideration of the mutual covenants herein contained, the Employer and Employee agree as follows:

<u>Section 1. POWERS AND DUTIES</u>

Employer hereby agrees to employ Lori Strickler as City Clerk of the City of Bethel, Alaska to perform the function, powers and duties specified in AS 29.20.380, Bethel ordinances, and other legal and proper duties and functions as the Council shall from time to time assign.

Section 2. Term

A. Employee shall serve at the pleasure of the Council and is an at-will employee of the City.

B. Nothing in this Agreement shall prevent, limit or otherwise interfere with the right of the Council to terminate the services of the Employee at any time with or without cause, subject only to the provisions set forth in Section 5, paragraph A of this Agreement. The City shall comply with the City's insurance policy endorsement regarding any termination.

C. Nothing in this Agreement shall prevent, limit or otherwise interfere with the right of the Employee to resign at any time from the position of City Clerk, subject only to those provisions set forth in Section 5, paragraph B, of this Agreement.

Section 3. Duration

A This Agreement which expressly supersedes the provisions of any other previous agreement, is the sole and complete agreement between the Employer and Employee. This agreement shall become effective when signed by employer and employee and shall continue in full force and effect for a period of thirty-six (36) months.

B. In the event the parties agree in writing, this Agreement may be extended on the same terms and conditions as herein provided, for additional periods of one (1) year.

Section 4. Salary

Employee shall be paid an annual salary at a gross rate of $79,061.40 payable in installments at the same time as other employees of the Employer. Employee's base salary shall be increased between zero and 3% at the discretion of the council upon a satisfactory performance evaluation annually on March 3.

Section 5. Termination and Severance Pay

In the event Employee voluntarily resigns the position with Employer before the duration of this Agreement has expired, the Employee shall give Employer ninety (90) days notice in advance, unless both parties agree in writing to a lesser time span.

Section 6. Employee Evaluation.

A. Evaluation of the performance of the Employee shall be directed toward improving the performance of the Employee. However, evaluations shall also serve as a method for gathering information relevant to employee's performance and continued employment.

B. Employee shall be evaluated in writing by Council annually on or about March 3. Council shall determine the content of the document used to evaluate Employee, and shall make the document available to Employee for review.

Section 7. Hours/Days of Work

Employee's position requires the exercise of independent judgment on the part of the Employee and requiring periods of extended work to exceed the normal office hours, work day and work week established by the Employer. The Employee will be available during regular business hours. Employee will be expected to work whatever hours are needed based upon the demands of the job. Employee acknowledges she is an exempt employee and not entitled to overtime compensation or compensatory time compensation based on hours worked by Employee in excess of eight (8) hours per day or forty (40) hours per week. Any time in excess of the normal hours in a day or week is not compensated or credited in any manner by the Employer.

Section 8. Transportation

Within available City resources, employee may have access to a City vehicle to complete tasks required of employee.

Section 9. Outside Employment

Outside employment and business pursuits are prohibited unless first authorized by Council. Any outside employment or business pursuits must occur while Employee is on leave or must occur outside the regular business hours of the City. Notwithstanding the foregoing or any authorization by Council, the Employee is required to perform the duties of the City Clerk when the interests of the City require, without regard to regular work hours or days or the competing needs of the Employee's authorized outside employment or business pursuits.

Section 10. Compensated Leaves

A. Personal Time Off (PTO)
PTO shall accrue at the rate of 20 hours per month of service. PTO can be accumulated up to a maximum accrual of 400 hours. Sick leave shall be utilized only for the illness of the Employee, or illness in the Employee's immediate family, or vacation purposes Should the employee be absent for more than five consecutive working days, she shall be required to provide a physicians certificate to the Mayor. The Employer agrees to compensate the Employee for all remaining PTO hours at the termination of this agreement, payable at the same value as cashed in annual leave

B. Emergency Leave
The Employer agrees to grant the Employee a maximum of forty (40) hours emergency leave for death or serious illness in the immediate family. For purposes of this type leave, one's immediate family includes the Employee's spouse, child, parent, father-in-law, mother-in-law, brother and sister.

C. Family Medical Leave
The Employer is required under federal law to grant the Employee up to 12 workweeks of unpaid Family Medical Leave within a 12 month period for any of the following reasons:

- Birth or adoption of a child, placement of a child for adoption, foster care for children under age 18, or adoption of a child 18 or older if the child is incapable of self care due to disability.
- Caring for a child, spouse or parent with a serious medical condition.
- The employees own serious health condition.

To be eligible for leave the Employee must have worked a total of at least 12 consecutive months for at least 1,250 hours. The Employee must use any accrued vacation and sick leave concurrently with FMLA leave.

D. Injury Leave
Should the Employee become injured on the job, she will be entitled to the compensation benefits as provided by the Worker's Compensation Act.

E. Court Leave
The Employee shall be granted administrative leave for jury duty. Appearances in court by the Employee on behalf of the City are part of the Employee's normal job responsibilities, and she will be paid accordingly.

F. Administrative Leave
The Employee may be granted administrative leave with pay by a majority vote of the Council for reasons specified, including attendance at a clerk's professional conference.

G. Holidays
Employee is entitled to all City recognized paid holidays, but it is understood that from time to time Employee's duties may require her to work on such holidays.

Section 11. Benefits

A. Employee shall be allowed to participate in the City employee's group coverage plan for full family Life, Accidental Death & Dismemberment, Long Term Disability, Dental, Vision and Health insurance program with no premium deductible charged to the employee; provided, however nothing set forth herein shall prevent Employer from modifying, or reducing, benefits currently offered to City employees.

B. Employee shall have the opportunity to participate in the City Utility Services Benefit for the same monthly fee as paid by other City employees.

C. The Employer shall offer the Employee the opportunity to join and participate in the Alaska Public Employees Retirement System (PERS) equal to that which is provided for all other employees of the Employer.

Section 12. Indemnification.

City shall defend and indemnify employee in accordance with BMC 2.48.010 – BMC 2.48.030.

Section 13 Bonding

Employer shall bear full costs of any fidelity or other bonds required for the Employee under any law or ordinance.

Section 14 Notices

(1) EMPLOYER: City of Bethel
c/o Mayor, Eric Middlebrook
P.O. Box 1388
Bethel, Alaska 99559

(2) Employee: Lori R. Strickler
c/o City of Bethel
P.O. Box 1388
Bethel, Alaska 99559

Section 15 General Provisions

A. This Agreement constitutes the entire agreement between both parties. Any modification or amendment shall be enforceable only if approved by a majority vote of the Council in a duly convened public Session, and if transcribed to a written document executed by both parties.

B. This agreement shall be binding upon and inure to the benefit of the heirs at law and executors of the Employee.

C. In any provisions or any portion thereof contained in this agreement is held unconstitutional, invalid, or unenforceable, the remainder of this agreement, or portion thereof, shall be deemed severable. The remainder of this agreement shall not be affected and shall remain in full force and effect.

D. Any civil action arising from this Agreement shall be brought in the superior court for the Fourth Judicial District of the State of Alaska at Bethel, Alaska. The laws of the State of Alaska and the City of Bethel shall govern the rights and obligations of the parties.

E. The failure of the City at any time to enforce a provision of this Agreement shall in no way constitute a waiver of the provisions, nor in any way affect the validity of this Agreement or any part thereof, or the right of the City thereafter to enforce each and every protection hereof.

F. This instrument and all appendices and amendments hereto embody the entire agreement of the parties. There are no promises, terms, conditions or obligations other than those contained herein; and this Agreement shall supersede all previous communications, representations or agreements, either oral or written, between the parties.

G. This Agreement is being executed by the parties following negotiations between them. It shall be construed according to the fair intent of the language as a whole, not for or against any party. The titles of sections in this Agreement are not to be construed as limitations or definitions but are for identification purposes only.

H. If any section or clause of this Agreement is held invalid by a court of competent jurisdiction, or is otherwise invalid under the law, the remainder of this Agreement shall remain in full force and effect.

I. The Consultant acknowledges that the Consultant has read and understands the terms of this Agreement, has had the opportunity to review the same with counsel of their choice, and is executing this Agreement of their own free will.

J. This Agreement may be executed by the parties hereto individually or in separate counterparts, each of which shall be an original and all of which taken together shall constitute one and the same document.

IN WITNESS WHEREOF, the City of Bethel has caused this agreement to be signed and executed in its behalf by its Mayor and the Employee has signed and executed this agreement both in duplicate.

Dated this 29 day of April, 2011.

Employer:

By: _______________
Eric Middlebrook, Mayor
City of Bethel

Employee:

By: _______________
Lori Strickler, City Clerk
City of Bethel

NEGOTIATED AGREEMENT
Between
CITY OF BETHEL
and
LORI STRICKLER

THIS AGREEMENT, by and between the City of Bethel, Alaska ("City"), a municipal corporation, hereinafter called "Employer," and Lori Strickler, hereinafter called "Employee," both of whom understand as follows:

WITNESSETH

WHEREAS, Employer desires to employ the services of said Employee as City Clerk of the City, as provided by section AS 29.20.380 of the Alaska Statutes and BMC 2.12.010; and

WHEREAS, it is the desire of the City Council ("Council") to provide certain benefits, establish certain conditions of employment and to set working conditions of said employee; and

WHEREAS, it is the desire of the Council to secure and retain the services of Employee by and through the terms of this Agreement; and

WHEREAS, Employee desires to accept employment as City Clerk pursuant to the terms of this Agreement.

NOW THEREFORE, in consideration of the mutual covenants herein contained, the Employer and Employee agree as follows:

Section 1. POWERS AND DUTIES

Employer hereby agrees to employ Lori Strickler as City Clerk of the City of Bethel, Alaska to perform the function, powers and duties specified in AS 29.20.380, Bethel ordinances, and other legal and proper duties and functions as the Council shall from time to time assign.

Section 2. Term

A. Employee shall serve at the pleasure of the Council and is an at-will employee of the City.

B. Nothing in this Agreement shall prevent, limit or otherwise interfere with the right of the Council to terminate the services of the Employee at any time with or without cause. The City shall comply with the City's insurance policy endorsement regarding any termination.

C. Nothing in this Agreement shall prevent, limit or otherwise interfere with the right of the Employee to resign at any time from the position of City Clerk.

Section 3. Duration

A This Agreement which expressly supersedes the provisions of any other previous agreement, is the sole and complete agreement between the Employer and Employee. This agreement shall become effective when signed by employer and employee and shall continue in full force and effect for a period of ten (10) years.

B. In the event the parties agree in writing, this Agreement may be extended on the same terms and conditions as herein provided, for additional periods of one (1) year.

Section 4. Salary

Employee shall be paid an annual salary at a gross rate of $86,392.53 payable in installments at the same time as other employees of the Employer. Employee's base salary shall be increased between zero and 3% at the discretion of the council upon a satisfactory performance evaluation annually on March 3.

Section 5. Termination and Severance Pay

In the event Employee voluntarily resigns the position with Employer before the duration of this Agreement has expired, the Employee shall give Employer ninety (90) days notice in advance, unless both parties agree in writing to a lesser time span.

Section 6. Employee Evaluation.

A. Evaluation of the performance of the Employee shall be directed toward improving the performance of the Employee. However, evaluations shall also serve as a method for gathering information relevant to employee's performance and continued employment.

B. Employee shall be evaluated in writing by Council annually on or about March 3. Council shall determine the content of the document used to evaluate Employee, and shall make the document available to Employee for review.

Section 7. Hours/Days of Work

Employee's position requires the exercise of independent judgment on the part of the Employee and requiring periods of extended work to exceed the normal office hours, work day and work week established by the Employer. The Employee will be available during regular business hours. Employee will be expected to work whatever hours are needed based upon the demands of the job. Employee acknowledges she is an exempt employee and not entitled to overtime compensation or compensatory time compensation based on hours worked by Employee in excess of eight (8) hours per day or forty (40) hours per week. Any time in excess of the normal hours in a day or week is not compensated or credited in any manner by the Employer.

Section 8. Transportation

Within available City resources, employee may have access to a City vehicle to complete tasks required of employee.

Section 9. Outside Employment

Outside employment and business pursuits are prohibited unless first authorized by Council. Any outside employment or business pursuits must occur while Employee is on leave or must occur outside the regular business hours of the City. Notwithstanding the foregoing or any authorization by Council, the Employee is required to perform the duties of the City Clerk when the interests of the City require, without regard to regular work hours or days or the competing needs of the Employee's authorized outside employment or business pursuits.

Section 10. Compensated Leaves

A. Personal Time Off (PTO)

PTO shall accrue at the rate of 20 hours per month of service. PTO can be accumulated up to a maximum accrual of 400 hours. PTO shall be utilized for the illness of the Employee, or illness in the Employee's immediate family, or vacation purposes. Should the employee be absent for more than five consecutive working days, she shall be required to provide a physicians certificate to the Mayor. The Employer agrees to compensate the Employee for all remaining PTO hours at the termination of this agreement, payable at the same value as cashed in annual leave.

B. Emergency Leave

The Employer agrees to grant the Employee a maximum of forty (40) hours emergency leave for death or serious illness in the immediate family. For purposes of this type leave, one's immediate family includes the Employee's spouse, child, parent, father-in-law, mother-in-law, brother and sister.

C. Family Medical Leave

The Employer is required under federal law to grant the Employee up to 12 workweeks of unpaid Family Medical Leave within a 12 month period for any of the following reasons:

- Birth or adoption of a child, placement of a child for adoption, foster care for children under age 18, or adoption of a child 18 or older if the child is incapable of self care due to disability.
- Caring for a child, spouse or parent with a serious medical condition.
- The employees own serious health condition.

To be eligible for leave the Employee must have worked a total of at least 12 consecutive months for at least 1,250 hours. The Employee must use any accrued vacation and sick leave concurrently with FMLA leave.

D. Injury Leave

Should the Employee become injured on the job, she will be entitled to the compensation benefits as provided by the Worker's Compensation Act.

E. Court Leave

The Employee shall be granted administrative leave for jury duty. Appearances in court by the Employee on behalf of the City are part of the Employee's normal job responsibilities, and she will be paid accordingly.

F. Administrative Leave

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B. Employee shall have the opportunity to participate in the City Utility Services Benefit for the same monthly fee as paid by other City employees.

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City shall defend and indemnify employee in accordance with BMC 2.48.010 – BMC 2.48.030.

Section 13 Bonding

Employer shall bear full costs of any fidelity or other bonds required for the Employee under any law or ordinance.

Section 14 Notices

(1) EMPLOYER: City of Bethel
c/o Mayor, Joseph A. Klejka
P.O. Box 1388
Bethel, Alaska 99559

(2) Employee: Lori R. Strickler
c/o City of Bethel
P.O. Box 1388
Bethel, Alaska 99559

Section 15 General Provisions

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F. This instrument and all appendices and amendments hereto embody the entire agreement of the parties. There are no promises, terms, conditions or obligations other than those contained herein; and this Agreement shall supersede all previous communications, representations or agreements, either oral or written, between the parties.

G. This Agreement is being executed by the parties following negotiations between them. It shall be construed according to the fair intent of the language as a whole, not for or against any party. The titles of sections in this Agreement are not to be construed as limitations or definitions but are for identification purposes only.

H. If any section or clause of this Agreement is held invalid by a court of competent jurisdiction, or is otherwise invalid under the law, the remainder of this Agreement shall remain in full force and effect.

I. The Consultant acknowledges that the Employee has read and understands the terms of this Agreement, has had the opportunity to review the same with counsel of their choice, and is executing this Agreement of their own free will.

J. This Agreement may be executed by the parties hereto individually or in separate counterparts, each of which shall be an original and all of which taken together shall constitute one and the same document.

IN WITNESS WHEREOF, the City of Bethel has caused this agreement to be signed and executed in its behalf by its Mayor and the Employee has signed and executed this agreement both in duplicate.

Dated this 14th day of March, 2014.

Employer:	Employee:
By: ______________	By: ______________
Joseph Klejka, Mayor	Lori Strickler, City Clerk
City of Bethel	City of Bethel

CITY OF BETHEL
Managers Office

William F. Howell III
P.O. Box 1388, Bethel, Alaska 99559
Phone: (907)-543-2131
Fax: (907)-543-2702
Cell: (907) 545-4998
bhowell@cityofbethel.net

Celebrating 50 Years of Service

DATE: April 7, 2020

TO: Perry Barr, Mayor

FROM: Bill Howell, Acting City Manager

SUBJECT: City Manager's Report – March 16, 2020 through April 7, 2020

Current Events

- On April 7, triggered by the announcement of Bethel's fist confirmed COVID-19 case, the Bethel Emergency Operations Center BEOC was fully activated (Level 3). City staff are meeting daily to deal with any incidents or needs related to the outbreak of Coronavirus. Previously, the City was operating at a partial or level 2 activation of the BEOC.

- A big warm welcome to our newest employee, Vinny Corazon. We look forward to working with him as the new City Manager.

- Due to COVID-19, preparation of the FY 21 budget has been delayed. Given the current circumstances, additional delay is expected. Administration is working on a solution.

- The City Emergency Operations Plan update completed and disseminated to appropriate agencies.

- Incident Command of the City's Covid-19 Pandemic response was transferred to the new City manager on April 6 at 2:00 p.m. I am in the process of re-assuming my responsibilities as Fire Chief. I will give full support to the new manager as he transitions into his leadership role.

Ongoing Business

- Administration met with the City of Bethel Employees Association to discuss prospective negotiation dates. Due to Corona Virus concerns and new federal guidelines for limiting spread, negotiations are postponed until further notice.

- Administration and the Purchasing Agent are drafting updates to the P-Code (BMC 420). A draft will be complete and submitted to the clerk soon.

- The City continues to work with our legal firm, Guess and Rudd and the school district to remove the remaining building debris from the Kilbuck site.

- Per Council/Administration direction, the Public Works Director is developing a plan for Spring/Summer 2020 repairs to the pool. He is calling meetings with BSI, DOWL, City Attorney and APEI, the City's insurance company to determine the best course of action.

MEMORANDUM

DATE: April 6, 2020

TO: William F. Howell, III, Acting City Manager

FROM: John Sargent, Grant Manager

SUBJECT: Grant Manager's Report – April 14, 2020 Bethel City Council Meeting

Bethel Covid-19 Task Force

Grant Applications
I completed and submitted the City's COPS Hiring Program grant to the Department of Justice for $125,000 to cover some of the costs associated with the hiring of a School Resource Officer. The Lower Kuskokwim School District agrees to pay 75% of the salary and benefits of the SRO for four years less the grant amount received. The City will pay 25% of the salary and benefits cost for the SRO during summers when he/she transitions to patrol officer.

Grant Management
Heat Trace Project
The City of Bethel obtained a grant amendment on the City's Infrastructure Protection Grant that expands the scope to include replacement of the heat trace for 2,000 linear feet of sewer pipe leaving the Police Station. The City's electrician firm completed the original purpose of this grant: replacing/repairing the heat trace along the sewer pipe from the FAA lift station to the Q2 Lift Station for less cost than expected.

Purchasing Agent Duties
IT Services
Three City employees are busy reviewing and scoring the four proposals submitted in response to the City's RFP for the purchase of IT remote technical support services. A contract with selected firm will be presented to City Council for approval.

Purchasing Code 4.20
I worked with the Acting City Manager to edit all text in the Purchasing Code 4.20 except the sections on appeals. The City Clerk will review and edit the Purchasing appeals parts to coincide with her other work on appeals in multiple sections of the BMC.

Auditor
I am preparing a Request for Bids for the City to hire auditors for the next five years.

Administrative Duties

Two of the six approved community action grant checks were cut: Native Village of Napaimute and Bethel Friends of Canines. The other four were impacted by Covid-19 response and will be distributed when, and if appropriate.

City of Bethel
Grant Summary
Fiscal Year 2020

Preparing

Sponsor	Name	Products/Services	City Depts. (Partners)	Date	$ Grant $ City Match
AK Dept. of Health and Social Services	Community Service Patrol Grant	Three CSPs to pick up those incapable of taking care of themselves.	Police	4/1/20	$323,081 $0
Rasmuson Foundation	Tier 1 Grant	Feasibility Study to construct a gym to YK Fitness Center	Public Works	July 2020	$25,000 0
Bethel Community Services Foundation	Community Grant	Feasibility Study to construct a gym to YK Fitness Center	Public Works	July 2020	$15,000 0
United States Dept. of Ag.-Rural Development	Water and wastewater grant/loan program	Piped water and sewer system in The Avenues subdivision	Public Works	Target 1/31/19	$13,321,000 $306,000

Submitted in Fiscal Year 2020

Most recent first

Sponsor	Name	Products/Services	City Depts.	Date	$ Grant $ Match
U.S. Dept. of Justice, COPS Office.	COPS Hiring Program Grant	Salary and benefits of School Resource Officer	Police	3/11/20	$125,000 $117,744 City $228,233 LKSD
YKHC Diabetes Control and Prevention Pgm.	Community Activity & Garden Award Application	Weights and exercise equipment for YK Fitness Center	Admin.	02/28/20	$5,000 0
State of Alaska	FY 21 State Capital – Designated Legislative Grant	1. Public Works Building Repairs ($7,000,000) 2. Bethel Heights Water & Sewer Improvements ($10,146,000)	Public Works	2/14/20	$18,346,000 0

		3. Dust Control ($1,200,000)			
AK Div. of Homeland Sec. & Emergency Mgmt.	State Homeland Security Program	Police body-worn & in-car camera system; extrication tools; laser scanner; Emerg. Op. Plan, Cyber Sec. Plan	Police, Fire, IT	1/30/20	$317,655 0
AK Dept. of Transportation	Statewide Transportation Improvement Project (STIP) Nomination 2020-2023	Akakeek, Ptarmigan, Delapp Streets Heavy Use Road Improvement Project	Public Works	9/15/19	$3,034,424 $494,886
Village Safe Water Pgm, Dept of Env. Conservation	Sewer Lagoon Improvements Grant	New lagoon pump & new skiff with trailer	Public Works	8/13/19	$155,238 0

Approved in Fiscal Year 2020

Most recent first

Sponsor	Name	Products/Services	City Depts.	Date	$ Grant $ Match
AK Dept. of Transp., Transit Division	Community Transportation Grant	Public transit system operations	Public Works	12/25/19	$316,832
U.S. Department of Justice, COPS Office	School Violence Prevention Program	Alert button mobile phone Ap, exit door bar alarms, card reader door entry system, controlled front entrance.	Admin.	11/12/19	$500,000 $166,667 LKSD
AK Dept. of Env. Conservation, Village Safe Water Program	Water and Wastewater Program	Design, build, and install two electric panels for City Hall and City Shop and complete current rehab. of Main Lift Station.	Public Works	8/30/19	$279,827
Alaska Dept. of Health and Social Services	Community Service Patrol Program	Community Service Patrol Program	Public Works	7/1/19	$323,081 $32,308 in-kind
AK Dept. of Env. Conservation, Village Safe Water Program	Infrastructure Protection Funding	Replace heat trace and/or electric panels on sewer line from Airport to FAA.	Public Works	7/19/19	$137,700 $22,500 in-kind

Alaska Division of Homeland Security and Emerg. Mgmt.	State Homeland Security Program Grant	Thermal imager & fencing around tank at water treatment plant	Fire	8/19	$49,141 0
				Total	**$1,606,581**

Not Approved in Fiscal Year 2019

Most recent first

Sponsor	Name	Products/Services	City Depts.	Date	$ Grant

4

Memorandum

Date: April 1, 2020
To: Bill Howell, Acting City Manager
From: Bo Foley, IT Director
Subject: IT Director's Report

March 2020 Current Events

- **COVID-19:**
  Much of this month has been spent reacting to or preparing for COVID-19, the Coronavirus.

  Emergency Operations Center:
  The Acting City Manager directed me to complete several tasks in order to establish an emergency operations center (EoC). This involved setting up four new dedicated emergency phones as well as trying to establish three additional analog phone lines in the Fire Department classroom, which is the current designated EoC. I managed to set up the phones and United Utilities succeed in getting one analog line up and running. We will finish the remaining lines at a date in the near future.

  Another part of my directive was to order some new equipment to try and have WiFi capability established for the EoC and provide it with two additional conference phones. All of this equipment has been ordered and the WiFi access point has been set up.

  Finally, as a part of this preparation, I've been trying to work with the City Clerk to establish a means of having Council Meetings able to be done remotely. We explored several options including trying to have Council officials calling into one conference line while having the public on another, but all of our solutions would always come up just shy of satisfactory. Further options are being looked at.

  Teleworking:
  There has been concern about employees coming into the office and so I've been approached about enabling employees to work from home. We definitely have the means to make that happen, but there is a glaring bottleneck and that is the City's bandwidth or rather lack of it. Our Internet capabilities can handle the occasional few individuals hopping on for small pieces of time, but to have multiple people or even entire departments trying to remote in for full shifts is an obstacle we cannot surmount.

  Our connection is stretched to its limits as it is and so the only real solution at this point is to either increase our service or just deal with the frustration. As it is budget-prep season, I've looked into two routes that might provide the City some relief in this area. Not just for this crisis, but also for future operations, but neither will be cheap. As we move towards an Internet-centered world, if we expect to keep up, we must take steps to have what passes for a strong connection in Bethel.

In light of COVID-19, many corporations have started offering free upgrades and services to help the people through this trying time. I have reached out to GCI to ask if they would extend us this same curtesy just in case we do move to employees working from home. They told me they would "look into my request".

Remote Equipment:
Another challenge posed by this COVID-19 situation is that if we do in fact move to employees working from home, this only works if the employee has the equipment necessary to take the steps. Not every employee has a decent home computer. Not every employee has GCI's premium Internet package. Both are necessary to facilitate fluid remote work. At the very least, GCI is offering free Internet tier upgrades for the duration of this COVID-19 situation to customers' home modems.

During the last budget cycle, there was no way of knowing I was going to have to provide so many laptops to facilitate a mobile workforce so when I ordered the new laptops for our hardware rotation, I only got enough to change out what we had and to have a handful of spares on hand. In light of this virus, I've had to activate all of my spares in preparation for us moving to towards a work-from-home situation. The problem is that I do not have enough equipment for everyone. At current, I only have eleven laptops that can be assigned for remote work. Desktop computers must remain where they are so that they can communicate with the City's servers.

Laptops that are assigned out must also be joined to our current Arctic Care roster so they can receive all the various pieces of protective software that we need on every machine. There will be a spike in Arctic Care costs due to having to bring in so many more machines than what was estimated before COVID-19 reached Alaska.

- **Remote Tech Support Services RFP:**
  This month we posted a request for proposal for the City's remote tech support contract. The current contract with Arctic IT is ending and in order to renew with them, we must go through the procurement process once more so that other companies that may now be offering similar services have a chance to respond. The RFP closes at the end of March.

- **Finished Hardware Rotation:**
  I'm pleased that I was able to finalize the City's hardware rotation this month. With the exception of one printer computer that should be replaced within a couple of weeks, no more Windows 7 machines are active on the network. This plugs any security vulnerabilities that are inherent with running operating systems that Microsoft no longer supports. For the most part, the transition

hasn't seemed too painful for users and there has been overall positive feedback about the new equipment.

As far as the old equipment is concerned, it must be E-recycled since we can no longer dispose of it in the City landfill. As a security precaution, several internal components must be removed from the systems and so it doesn't make much sense to try and auction the equipment off either. I've gotten in touch with a company in Anchorage that can help us with this. We need only send the equipment to them via air carrier or barge and they will handle the rest.

- **Business-As-Usual:**
  Beyond the above-mentioned items, the month has been spent fixing or helping with run-of-the-mill trouble tickets such as email issues, printing/scanning, cellphone replacement, missing network drives, login problems, etc.

Future Plans

- **Weathering COVID-19:**
  Unfortunately, COVID-19 has pumped the brakes on many future plans. Not only has it disrupted normal operations for the City, but it is effecting operations of companies I'm depending on for certain plans as well as delivery schedules for orders of equipment and services. Some irons I had in the fire involved contractors flying out for onsite visits, but with the travel ban, those appointments will be placed on hold. For now, the future plans are to weather COVID-19 as best we can.

To: Bill Howell, Acting City Manager

From: Ted Meyer, Planner

Subject: March Manager's Report

Date: April 1, 2020

SUBDIVISIONS

Blue Sky Estates Subdivision

Road construction is still scheduled for summer 2020. Staff requested and received a fee proposal for inspection of subdivision roads from DOWL This fee is included in the FY21 planning department budget (the fee includes road inspections for ONC and Tanqik Subdivisions as well).

ONC Ciullkulek Subdivision

Nothing to report this month.

Tanqik Subdivision

Nothing to report this month.

REZONING ACTIVITIES

Ongoing- Staff is still compiling and processing data to be presented to the Planning Commission for developing a new residential zoning designation for lots in the ASHA housing subdivision area and two other residential enclaves in old Bethel. The objective is to bring these properties into compliance with BMC 18.80.050 (Conversion of Legal Nonconforming Lots), and in the process, allow lot sizes smaller than 9,000 square feet, which is currently a standard in the Residential Zone.

Tasks include researching other municipal zoning codes, developing multiple maps and spreadsheets showing property and building square footage, performing a windshield land use survey, discussion with the local banks, and writing a report for presentation to the Planning Commission. The Planning Commission hearing is tentatively scheduled for later in the year because of the need for a big turnout of subdivision residents.

SITE PLAN PERMITS

The first Site Plan Permit application of the year was received on March 31.

CONDITIONAL USE PERMITS

Staff received a Conditional Use Permit application for a marijuana cultivation facility on March 6th and received a CUP application for a marijuana retail store on March 26.

PERMIT APPLICATIONS AND FEES

Staff continues the ongoing process of updating all forms and applications, These documents are now being made fillable for online users. This process has been a challenge as far as functionality is concerned. The Site Plan Permit Application is currently being overhauled in anticipation of the 2020 development season.

For now, the Planning Department is accepting electronic permit applications only. Staff also worked with the Finance Department to establish electronic payment for all permit fees.

CODE ENFORCEMENT

Staff continues to work with the City Attorney on code enforcement issues.

PLANNING COMMISSION BUSINESS

March 12, 2020 Planning Commission Hearing

1. The Army Corps of Engineers gave a presentation regarding clarifications of the Bethel Wetland General Permit Program in terms of the planning department’s Site Plan Permit Application process. In response, planning staff made requested text revisions on the City Website regarding the Wetland General Permit Program, and has submitted a proposed text revision of BMC 15.12.060 for consideration at the upcoming April 9 Planning Commission hearing.

2. The Commission approved a request from Blue Sky Estates, LLC and a recommendation from the planning department for zoning the planned subdivision as Residential on the north side of BIA Road, and as Neighborhood Commercial for three lots on the south side of the road. A proposed ordinance for approval of the PC action will be delivered shortly to the City Clerk for final approval from the City Council.

ASHA HOUSING ROADS

Planning staff is assisting the Public Works Department in determining ownership and maintenance responsibility of cul-de-sacs inside the subdivision.

MAPPING

Using the new GIS mapping system, staff developed a map with tables showing the locations of all B & B’s in the city, by zoning district. Submitted to City Manager.

PORT OF BETHEL

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

TO: Bill Howell, Acting City Manager

FROM: Allen Wold, Port Director

SUBJECT: March 2020 Managers Report

- **Small Boat Harbor**
  -Snow removal for the road and housing around the East Addition.

- **City Dock/Beach 1/Petro Port**
  -Customers in and out of the Dock. 2 crews working.
  -Maintaining access for use of Dock, Beach 1, and Petro Yard.
  -Cleaned up Petro Port yard and building.

- **Port Office**
  -Property Maintenance checking on building daily.
  -Ordered office furniture.
  -Cleaning office daily with disinfectant.

- **Admin**
  -Monthly Storage billing for customers.
  -Training City Dock Attendant in heavy equipment and preparing him for his C.D.L.
  -Port Commission on 3/16/20. No quorum.
  -Went over billing with Assistant Finance Director.
  -Made a contingency plan for COVID 19.
  -Working on FY21 Budget
  -Meetings with Directors about COVID 19.

- **Seawall**
  -Consistent clean up.
  -City Dock Attendant checking on lower access every morning in the wintertime. Snow removal along the Lower Access Rd.
  -Fixed Cable Fencing.
  -Cleared all access onto the river with loader.

- **Misc.**
  -Inventory of tools, cleaning supplies, etc. in office and shops.
  -Organized Slough shop, tool connex, and Petro Port.
  -Fueled up all heaters in Petro Port and Slough shop to work on our equipment.
  -V&E working on our pickups.
  -Streets and Roads using our gravel.

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MEMORANDUM

DATE: **03.31.2020**
TO: **Bill Howell, Acting City Manager**
FROM: **Bill Arnold, Public Works Director**
SUBJECT: **Manager's Report – Public Works Department**

Programs/Divisions

Hauled Utilities: Most of this month, as everyone knows, has been a real struggle. Thanks to some great directive from the Public Works Director, hard work from V&E and my crew, we have made it past that hardship. Currently we have 13 Drivers, and I make 14 on the crew. Going forward into April, we are caught up and are able to complete most extra calls as they come in. I anticipate being able to continue on my goals of stream lining routes once my assistant is in place and up to speed.

Utility Maintenance: 12 alarms on residential lift stations were responded to. Multiple issues with grinder pumps, heat trace, and float systems.

- Monthly meter reading and service connections were completed
- Clean up and organization of shops and vehicles.
- 12 residential lift station repairs
- Line flushing and leveling activities on low-flow and plugged sewer lines. Non-compliance reports were filled out per DEC requirements.
- Daily safety meeting
- Replaced multiple residential glycol and water circulating pumps.
- All three Utility Maint. Trucks are having issues that require repairs. Several of these are major safety issues. Continue to work with V&E to repair them, but some issues are arising due to two of the vehicles are more than 10 years old
- Drain valve broke by 153 First Road housing, Repaired
- Continue to monitor water leak on first road. Emergency repair parts ordered and ready.

Property Maintenance:

- PW Building
    - Boilers are found in lockout several times each week. Working with contractor to resolve issue.
- City Hall
    - Repaired several thermostat issues, several low voltage power transformer issues and the front entrance locking mechanism.

- Court House
    - Boiler system has been failing to go into high fire setting, but system is remains hot enough to heat the building adequately. This will need to be troubleshot this summer.

- YKFC - Pool
    - Pool is on daily observation by building maintenance staff. Sometimes several times a day.
    - Architects Alaska and mechanical engineering firm visited to survey problems within the building that will need addressed.
    - Long Building Technologies contractor site visit: (Report from contractor still pending)

- Senior Center
    - Upper second deck collapsed onto first floor deck. Wood beams completely rotted out by weather and water exposure.

- Old Shop utility Building
    - Fuel line freeze-up issues. Replaced entire fuel line section from day tank to Toyo stoves in the office area.

Road Maintenance:

With weather changes, we have been thawing culverts for two weeks in March. It has been a slow process due to the culverts being frozen from one end to the other. There are also big snow berms that mask the entrance/exit on both ends that we have to dig out with 420D backhoe.

Streets and Roads has been out plowing snow for the first part of March when there were snowstorms. Then, graded the last weeks of March when it turned to rain. If it were going to freeze at night, we would grade right before it froze so that it would freeze smoothly. During the day, we use gravel to keep it smooth and to fix rough spots, but we are now out of D-1 gravel. With the big thaw coming in April, there is going to be some bad roads.

Streets and Roads dug two graves at the new cemetery by the airport with 420D backhoe. Aver drilled through the frozen ground and dug the rest of it with the backhoe.

Whenever we had time, we would dig the snow from the ends of the culverts with the 420D backhoe. We did this so that the culvert ends will have chance to thaw and will be a little easier to find.

Vehicles and Equipment: Fixed lots of stuff first batch of trucks off to Seattle on Mar 24th

Transit System:

The March weather has reverted to the more traditional winter / spring /winter and back to spring. Streets and Roads have been busy trying to keep the roads pass able, however that is almost impossible. The drivers have had a difficult time keeping up with the time schedule because of the roads and weather.

Bethel road conditions have a heavy toll on vehicles and our buses are maxing out. The State DOT recommends that buses be phased out when they are seven years old and/or 200,000 miles. However in our, Bethel, road conditions and weather DOT has said they would consider replacement on a case-by-case bases. The bus purchased in October of 2014, 6 years old, but has 150,500+ miles, Bus 438 our oldest and smallest bus was purchased in 2008, 12 years old, and has 130,000+ miles and our new bus, purchased October 2019, has 16,500+ miles on it.   We have surpluses Bus 436 and Bus 437. The current transit grant, FY20, has funding for a new bus but the Federal Government hasn't released the capital funds yet.

The July, August, September, November, December and January Budget Summaries have been submitted and approved but not all have been paid. We are working on the February one and as soon as the Finance Department closes out February we will be able to finish it. Reimbursement for the new has been approved but hasn't been paid yet.

The spring of 2017 the State, DOT, was here and did a Compliance and Review we worked on the findings and submitted them last fall. They, DOT, continues to review what we have submitted and they are helping us to meet **their** requirements. We still have a couple to complete.

The COVID-19 virus has had an impact on not only the City's Transit System but Transit Systems across the State and Nation. The week of March 23, we implemented the "social distance" recommendations and limited the bus capacity to 6 passengers. It was extremely difficult and almost impossible to implement. On March 25 there was a Citywide meeting on the in's and outs of COVID-19 and it was decided to temporary shutdown the Bethel Transit System. As of March 26, it was shutdown. We will wait for further direction from the City Manager as to when to start up again.

I plan to retire in June and the City will need to look for a new Transit Manager. This has been a fun but very challenging job and I wish the new Transit Manager good luck.

Landfill / Recycle Center:

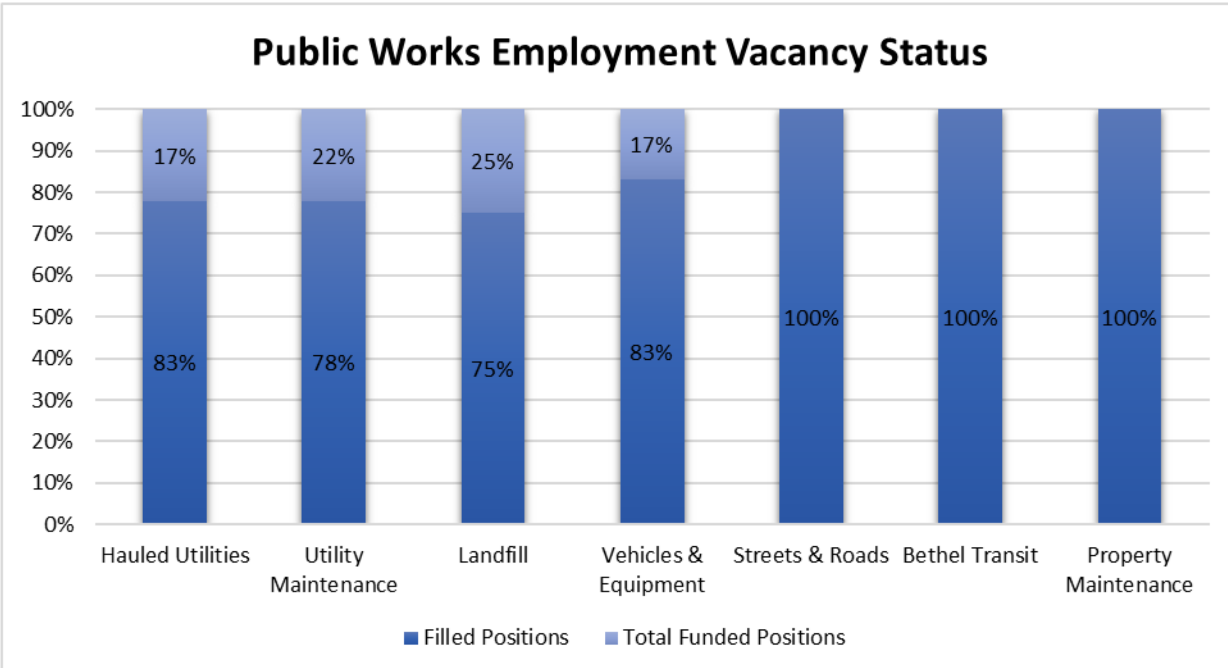
We have spent a lot of time this past month trying to move snow so that the roads have a little less impact when the snow melts. It has helped, but there is a large area where we have no control over. Bottom line is it's going to be a wet and muddy spring.

Water Plant Operations:

- Bethel Heights Water plant
    - Both Main boilers are online and operating for winter. Minor service needed.
      Small boiler placed in "off" status for winter
      Plant is in lock down no outside visitors
- City Sub Water Plant
    - Minor adjustments and repairs being made to the A and B loop glycol line returns and supply. Pump boiler pressures up with additional glycol and brought boilers to online/operational status for winter.
    - Plant is in lock down no outside visitors

Institutional Corridor Update:

Staffing Issues/Concerns/Training:
Chart Updated: 03/31/2020



Department	Hauled Utilities	Utility Maintenance	Landfill	Vehicles & Equipment	Streets & Roads	Bethel Transit	Property Maintenance
Filled Positions	14	7	3	5	5	3	5
Total Funded Positions	18	9	4	6	5	3	5

CITY OF BETHEL

City Clerk's Office

YEAR IN THE CITY CLERK'S OFFICE

Council Packets

In 2019 the City Clerk's Office processed 48 City Council Meetings. Agenda creation, packet creation, agenda posting, packet publishing, creation of meeting minutes, creation of scripts for mayor, document amendments and closing/filing/codification (ordinances, resolutions, AMs, IM, other).
On average the preparation of the agenda/packet and meeting close out takes about 20 hours a week. This time does not include document creation, meeting attendance or public/council/staff interaction.

Council Documents

- The City Clerk wrote 10 of the 22 ordinances in 2019 but participated in the development of all 22 ordinances.
- The City Clerk wrote 10 of 17 resolutions in 2019.
- The City Clerk's Office drafted 31 of the 81 action memorandums in 2019.
- The City Clerk wrote five of the five proclamations in 2019.

Committees and Commission

The City Clerk's Office provides group and one on one training and support to committee/commission members and the ex-officio staff. There were 47 committee members and 12 ex officio members during our 2019 calendar year. In addition to general support, the Office maintains all permanent records for each of the seven boards, keeps track of terms for the 47 volunteers and ensures the oaths are completed in accordance to the code.

Council Travel Arrangements

In 2019 the office arranged 9 travel/training events for council members.

Alcohol/Marijuana Licenses

The City Clerk's Office is the facilitator or the state's alcohol/marijuana license review. With this comes strict deadlines for review, processing and response. In 2019 the City Clerk's office processed the review of 3 Alcohol License Applications and 3 Marijuana License Applications.

Petitions

The City Clerk's Office received four applications for petitions in 2019. Out of the four, two were certified for circulation and processed for the Election. The review of the signatures for certification of one petition took 16 hours, for one petition. This is only a fraction of the petition process requirements, the legal research and evaluation of the petition application take hours for the City Clerk, the drafting of the summary statement for the petition, the explanation for the 10+ petition sponsors, Ordinance drafting following the certification all takes time and all runs off of a 10-14 calendar day window.

Elections

The organization of an election takes an incredible amount of time. On top of the general duties of the Office the City Clerk's Office hosts Absentee in Person Voting 14 days prior to the election.

Board of Ethics Appeals

In 2019 the City Clerk processes three Board of Ethics Appeal Hearings. These hearings resemble the Board of Adjustment Appeal hearing and require an incredible amount of time to research, organize and administer.

Passports

The City Clerk is the only acceptance agent in the region processing approximately 156 passport applications each year. Each passport application takes approximately 30-45 min per application from application pick up by the applicant to the mailing of the application to the Department of State.

Burial Permits

The City Clerk's Office assists families with the burial process here in Bethel, not only the issuance of the permit but the coordination of the site preparation between AVEC and the City's Public Works Staff and the families. This process take approximately 30 minutes per permit and the office processes approximately 20 (permits and reservations) each year.

Organizational Support

The City Clerk's Office is dependable, responsive and proficient, couple this with personnel that has longevity with the organization and you have created an office that staff, the public, council and committee/commission volunteers turn to for support. Additionally, with the consistent turn over at the department head/contract level, there is constant shift in work load and an expectation of training/explanation of organizational processes. While many different departments work together to pick up those tasks and provide support during the transition, the City Clerk's Office is a significant source of support.

PART 1 — Evaluate the ability to accomplish the duties set forth by State statutes, the Municipal Code, and other duties as assigned by Council.

Attend City Council meetings as required, act as parliamentary advisor to Council, record and keep official journal of Council meetings	5	4	3	2	1	5
Assure notice and other requirements for public meetings are complied with	5	4	3	2	1	3
Assure public records are available for public inspection as required by law	5	4	3	2	1	3
Manage City records and develop retention schedules and procedures for inventory, storage, and destruction of records	5	4	3	2	1	3
Maintain an indexed file of all permanent municipal records, provide for codification of ordinances	5	4	3	2	1	3
Authenticate or certify City records as necessary	5	4	3	2	1	3
Prepare Council agendas and Council meeting packets as required by City Council	5	4	3	2	1	3
Conduct research and prepare information for Council as requested	5	4	3	2	1	3
Administer all municipal elections and assure that the municipality complies with the Voting Rights Act of 1965, as amended	5	4	3	2	1	3
Develop, prepare and defend the City Clerk's office annual budget and budget modifications	5	4	3	2	1	3
Take oaths and affirmations as necessary	5	4	3	2	1	3
Provide support and training to City boards, committees and commissions	5	4	3	2	1	3
Manage cemetery procedures and records	5	4	3	2	1	3
Ability to interface harmoniously and effectively with the public and all levels of management and government	5	4	3	2	1	3
Other duties as assigned by City Council	5	4	3	2	1	3

Total	

Rating Scale:
5=Outstanding; 4=Very Good; 3=Good; 2=Satisfactory; 1=Needs Improvement

PART 2 — Evaluate the work ethics and work habits.

Work ethic	5	4	3	2	1	1
Dependability; can be depended upon without supervision	5	4	3	2	1	1
Self-motivated; self-reliant; displays energy	5	4	3	2	1	1
Displays good judgment	5	4	3	2	1	1
Able to handle difficult or stressful situations	5	4	3	2	1	1
Adaptability; adjusts to various circumstances, new processes or changes	5	4	3	2	1	1
Manages time efficiently	5	4	3	2	1	1
Attitude and enthusiasm	5	4	3	2	1	1
Willingness and capability to carry out new assignments or projects	5	4	3	2	1	1
Availability to Council and public	5	4	3	2	1	1
Follows through with requests	5	4	3	2	1	1
Attendance record	5	4	3	2	1	1

Total	

PART 3 — Evaluate the quality of work produced and the degree of knowledge of work procedures and operations.

Accuracy, Completeness and Conformity	5	4	3	2	1	1
Knowledge of job	5	4	3	2	1	1
Ability to research and understand City ordinances	5	4	3	2	1	1
Ability to prepare resolutions, ordinances and reports to City Council	5	4	3	2	1	1
Quality of work	5	4	3	2	1	1
Takes pride in work	5	4	3	2	1	1
Ability and desire to research ways to improve operations	5	4	3	2	1	1
Exceeds expectation	5	4	3	2	1	1
Productive with time	5	4	3	2	1	1
Ability and desire to learn basic job functions	5	4	3	2	1	1
Ability and desire to learn beyond basic job functions	5	4	3	2	1	1
Presents completed work in an orderly fashion	5	4	3	2	1	1
Attention to details	5	4	3	2	1	1

Total	

PART 4 — Evaluate personal relations/interactions with

Rating Scale:
5=Outstanding; 4=Very Good; 3=Good; 2=Satisfactory; 1=Needs Improvement

City Council members, City staff members and the public

Friendly, courteous and flexible	5	4	3	2	1	1
Maintains a helpful attitude; willing to help	5	4	3	2	1	1
Steps outside of job duties to help other city staff when needed (team player)	5	4	3	2	1	1
Working relationship with City Manager and City Department Heads	5	4	3	2	1	1
Effectively communicates with City staff, Council and the public	5	4	3	2	1	1
Writes clearly and concisely	5	4	3	2	1	1
Expresses ideas and opinions in a forthright, logical manner	5	4	3	2	1	1
Ability to work in stressful situations	5	4	3	2	1	1
Provides answers when not readily available; Follows through with requests for information	5	4	3	2	1	1
Acts as a liaison between the City Council and the general public	5	4	3	2	1	1

Total	

Part 1:	
Part 2:	
Part 3:	
Part 4:	
Overall Evaluation Total:	

Overall Evaluation

Outstanding	Very Good	Good	Satisfactory	Needs Improvement
250	**204**	**153**	**102**	**51**

Suggested Development/Training Goals:

Council Member Comments:

Rating Scale:
5=Outstanding; 4=Very Good; 3=Good; 2=Satisfactory; 1=Needs Improvement

City Clerk Comments:

Council Member's Signature ______________________ Date: ______________

City Clerk's Signature: ______________________ Date: ______________

Rating Scale:
5=Outstanding; 4=Very Good; 3=Good; 2=Satisfactory; 1=Needs Improvement