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CITY OF WHITTIER
ORDINANCE #29-2015

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF WHITTIER, ALASKA AMENDING WHITTIER MUNICIPAL CODE SECTION 3.10.020, ELECTION; 3.10.040, UPDATE OF INFORMATION; 3.10.050, TAX PAYMENT; 3.10.060, COMPUTATION OF TAX; 3.10.140, AUDIT—INVESTIGATION AUTHORITY, TAXPAYER’S CONSENT TO INSPECTION OF TAX RETURNS; AND 3.10.300, DEFINITIONS; REGARDING THE PASSENGER TRANSPORTATION BUSINESS TAX.

Section 1. Classification. This Ordinance is a permanent code ordinance.

Section 2. Amendment of Subsection. Subsection (B) of Whittier Municipal Code Section 3.10.020, Election, is amended to read as follows:

B. Each applicant under this section shall submit a complete application, properly executed by a person authorized to bind the applicant under this chapter for each name under which the applicant does business in the City of Whittier. The application and shall state include or be accompanied by the full name of the applicant business and the name all other names under which the applicant will do entity does business and:

1. The name of the person in charge, physical and mailing address, telephone number, and facsimile number for:
 - a. The office or agent for the business that is located within the City of Whittier;
 - b. The office or agent within Alaska that is responsible for the administration of the provision of transportation services into or out of the City of Whittier;
 - c. The headquarters, central or other office to which the office under subsection (B)(1)(b) of this section reports.
2. A description of the type of passenger transportation services that are or will be provided into or out of Whittier, including the approximate passenger capacity of the conveyances that will be used, the estimated number of passengers that will be brought into Whittier and the estimated number of passengers that will be transported out of Whittier during the calendar year for each mode or different form of conveyance that will be used by the business, and a description of the relationship of the applicant to any other passenger transportation business with respect to passengers of the applicant that will be transported into or out of the City of Whittier by such other passenger transportation business.
3. All sales taxes collected by the applicant on the sale or performance of passenger transportation services sold or performed within the City of Whittier prior to the effective date of the election that have not been paid over to the City and an agreement to pay to the City within 10 business days of the date of notification of the acceptance by the City of the election all other sales taxes collected prior to the receipt of the notification.
4. A certification or agreement that all passengers transported on and after the effective date of the election for whom transportation services are or were

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47 provided, but upon whose transportation services or purchase of service the
48 Whittier sales tax was not collected will be reported for the purpose of computing
49 the tax due under this chapter.

- 50 5. A copy of the current Alaska business license issued to the business.
51 6. **A copy of the current City of Whittier business license issued to the business.**
52 7. The name, title, physical and mailing addresses, telephone and facsimile numbers
53 for the following persons:
54 a. The chief executive officer;
55 b. The chief financial officer;
56 c. The controller, comptroller, or treasurer, if other than the chief financial
57 officer;
58 d. The person or persons who will be primarily responsible for filing the return,
59 verifying its accuracy and paying the tax under this chapter; and
60 e. Each other person who is authorized to pay or to require others within the
61 business to pay the tax under this chapter to the City.
62

63 **Section 3. Amendment of Section.** Whittier Municipal Code Section 3.10.040,
64 Update of information, is amended to read as follows:
65

66 3.10.040 Update of information.

67 Upon the sale of an accepted business, a change of the name of the business, a
68 ~~reorganization~~, a change in the form of the business or a change in the address of any
69 office as last provided to the City, the taxpayer shall promptly provide, in writing, notice
70 to the tax administrator of such changes, **with an update of**. ~~At such time as the tax~~
71 ~~administrator determines to be appropriate, the tax administrator may request from a~~
72 ~~taxpayer~~ the information required on an application for election under WMC
73 3.10.020(B)(1), (2), (5) and ~~(7)~~6).
74

75 **Section 4. Amendment of Subsection.** Subsection (B) of Whittier Municipal Code
76 Section 3.10.050, Tax payment, is amended to read as follows:
77

- 78 B. For each quarterly tax period; during which a passenger has been transported into the
79 city by a passenger transportation business, the passenger transportation business
80 shall file a completed and executed tax return on a form provided by the tax
81 administrator. The complete return and the full amount of the tax due, with all tax,
82 interest and penalties due for any prior ~~quarterly~~ **monthly** tax period must be
83 received by the City by 5:00 p.m. ~~on the last business day~~, or must be mailed and
84 clearly postmarked by the U.S. Postal Service prior to midnight, on the last business
85 day of the month following the tax period ~~during which a passenger has been~~
86 ~~transported into the city by a passenger transportation business~~. If no date and time
87 are affixed by the U.S. Postal Service, or if either the date or time affixed by the U.S.
88 Postal Service is unclear, the date of actual receipt by the City shall be the date
89 received. For the purpose of this section, Saturdays, Sundays and State holidays that
90 are observed annually are not included in determining the tenth business day of the
91 month.
92

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93 **Section 5. Amendment of Section.** Whittier Municipal Code Section 3.10.060,
94 Computation of tax, is amended to read as follows:
95

96 3.10.060 Computation of tax.

97 A. The tax due for each monthly tax period under this chapter is the amount determined
98 by multiplying the sum of the number of passengers transported into the City by the
99 taxpayer plus the number of passengers transported outside the City, during the tax
100 period, by the following amounts:

101 1. For passengers transported by vessel: ~~\$3.00~~2.50.

102 2. For passengers transported by ground: \$0.00.

103 B. Each time a passenger is transported into or out of the City shall be a separate
104 taxable event ~~counted~~ for purposes of computing the tax under this chapter. ~~A~~
105 ~~passenger brought into the City by a taxpayer by bus, who is then transported by the~~
106 ~~taxpayer outside the City and back into the City by vessel and is then transported~~
107 ~~outside the City by bus has engaged in four events that are counted for purposes of~~
108 ~~the computation of the tax.~~
109

110 **Section 6. Amendment of Subsection.** Subsection (B) of Whittier Municipal Code
111 Section 3.10.140, Audit—Investigation authority, taxpayer’s consent to inspection of tax
112 returns, is amended to read as follows:
113

114 B. A passenger transportation business that is accepted by the City under this chapter
115 consents to the inspection of the taxpayer’s business records, reports, audits and other
116 records. Upon the written request of the tax administrator or the tax administrator’s
117 agent, a taxpayer shall provide all relevant, requested records for examination in
118 Whittier ~~or Anchorage~~, Alaska, within 15 calendar days or such longer time as may
119 be specified in the written request or as may be agreed upon by the City and the
120 taxpayer. The City may agree to the production of records at a place other than
121 Whittier ~~or Anchorage~~ and may condition such agreement upon the taxpayer
122 advancing or reimbursing all expenses, including additional personnel, auditor or
123 investigator expenses, incurred or to be incurred because of the production at a
124 different place.
125

126 **Section 7. Amendment of Section.** Whittier Municipal Code Section 3.10.300,
127 Definitions, is amended by adding a definition of “Quarterly tax period” to read as
128 follows:
129

130 “Quarterly tax period” means a three-month period that begins on January 1, April 1, July
131 1 or October 1.
132

133 **Section 8. Effective date.** This ordinance shall be effective January 1, 2016.
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135 ENACTED this 15th day of September 2015.
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Introduced: 18 August 2015
Public Hearing: 15 September 2015

ATTEST:



Brenda Krol
City Clerk



Daniel Blair
Mayor

Ayes: 5
Nays: 0
Absent: 2
Abstain: 0

Bold and underline, added; Strikethrough, deleted