ORDINANCE NO. 363

CITY OF CRAIG



AMENDING TITLE 3 (REVENUE & FINANCE) BY ADDING 3.08.025, PROVIDING SALES TAX FOR PULL-TABS

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CRAIG, ALASKA:

Section 1. <u>Classification</u>. This ordinance is of a general and permanent nature and the code sections adopted hereby shall become a part of the code of the City of Craig, Alaska.

Section 2. <u>Severability</u>. If any provision of this ordinance or its application to any person or circumstance is held invalid, the remainder of this ordinance and the application to other persons or circumstances shall not be affected thereby.

Section 3. <u>Effective Date</u>. This ordinance shall be effective immediately upon adoption.

Section 4. <u>Action</u>. This ordinance amends Title 3 (Revenue & Finance) by adding the following:

3.08.025 Sales Tax On Sales of Pull-Tab Games.

- (a) Notwithstanding any other provision of this chapter, the sales of pull-tab games by any operator or any permitee are subject to city sales tax.
- (b) Each operator and permittee conducting pull-tab games within the city limits that is not based in the city must, at the time of filing their period return for sales tax, file with the sales tax clerk a report on their activity in the city during that filing period, including the amount of gross receipts, the amount of authorized expenses, the value of prizes awarded, the amount of net proceeds, the amount of net proceeds paid to each permittee, and other information the city may require. The quarterly and annual reports required to be filed with the state may be used by the operator or the permittee as the source for this information, provided the activity within the city must be reported separately from the activity outside the city.

(c) For purposes of this section, the terms "operator", "permittee", "pull-tab game", "gross receipts", "net proceeds", and "authorized expenses" shall have the meaning provided in AS Chapter 05.15 and 12 AAC Chapter 34 and as those statutes and administrative regulations may be hereafter amended or replaced.

APPROVED	
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TO STATE OF THE ST	ATTEST
MAYOR DENNIS WATSON	VICKI HAMILITON-CLERK PRO-TEM