

ORDINANCE NO. 96-425

CITY OF CRAIG

AMENDING CHAPTER 3.08 (SALES TAX)
BY ADDING A NEW SECTION
REQUIRING BUSINESS REGISTRATION

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

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

Section 2. Severability. 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. Effective Date. This ordinance shall become effective immediately upon adoption and implemented January 1, 1997.

Section 4. This ordinance amends Chapter 3.08 by adding the following which is in bold and is underlined:

3.08.160 Registration.

(a) A person, firm, partnership, corporation or other business entity shall file an application for registration at Craig City Hall (forms provided), prior to making any retail sales, rendering any services, making rentals or opening of an additional place of business within the city limits of Craig. The completed application shall be returned to city hall along with a copy of the business entity's Alaska State business license, if applicable.

(b) Each business entity shall be registered under the advertised name, and each separate business shall be registered under its own account.

3.08.170 Certificate displayed.

(a) Upon receipt of a properly executed application indicating that all returns required have been filed pursuant to this chapter, along with a copy of the pertinent Alaska business license, the city shall issue without charge to the seller a certificate of registration. The certificate shall state the address of the place of business to which it is applicable, the Alaska business license number, if applicable, and shall authorize the seller to collect sales tax.

(b) The certificate must be prominently displayed at the place of business named in the certificate.

(c) Where the application or city records indicate that applicant is currently in violation of filing and remittance requirements of the city sales tax provision, the city may deny the application for registration until such time as applicant enters a binding agreement setting out a method by which full compliance will be attained.

3.08.180 Certificate nonassignable.

The certificate of registration is nonassignable and nontransferable.

3.08.190 Failure to register.

Failure to register may result in a proceeding being filed by the city in Superior Court no earlier than fifteen (15) days after providing notice by regular mail to any business which has failed to obtain its initial registration under this chapter.

Approved this 18th day of July, 1996.

Dennis Watson
MAYOR DENNIS WATSON

Attest:

Helen Gray
HELEN GRAY - CITY CLERK

