

Chapter 4.25

SALES TAX

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4.25.010 Definitions.

For the purposes of this chapter, the following definitions apply:

~~"Buyer"~~ "Buyer" includes any person who purchases or rents tangible personal property or services;

~~"City"~~ "City" or ~~"City limits"~~ "City limits" means the City of Saint Paul, Alaska, and includes all of the territory contained within a three nautical (geographical) mile perimeter and lying above the mean low water line surrounding St. Paul Island, Sea Lion Rock, Walrus Island and Otter Island of the Pribilof Group at Latitude 57° 10'N. and Longitude 170° 15'W.;

"Housing unit" means a house, apartment, duplex, room, or condo;

~~"Person"~~ "Payor of sales tax" includes ~~any~~ all sellers in addition to buyers of seafood and processors of seafood;

"Person" means an individual, firm, ~~co~~ partnership, partnership, consortium, joint venture, association, commercial entity, social club, fraternal organization, corporation, estate, trust, ~~business trust of any type~~, receiver, assignee for the benefit of creditors, trustee, trustee in bankruptcy, syndicate, ~~the any governmental entity (foreign government, United States Government, the State of Alaska or other state, municipality), commission~~, or any other group or combination of persons acting as a unit;

~~"Personal property" shall have the definition given to it under the statutes, regulations and common law of the State of Alaska;~~ "Personal property" means moveable tangible or intangible items subject to ownership;

~~"Processor"~~ "Processor" means the first person to purchase or process raw fish or seafood ~~products~~ after importation or sale within the City limits. Processing shall include all manner of treatment or preservation including without limitation canning, freezing, salting, chilling, sorting, fabricating, flavoring, shaping or packaging;

~~"Rental"~~ "Rental" means renting of real or personal property ~~by a person using the property owned by a person using another~~ for consideration;

~~"Retail sale"~~ "Retail sale" means a sale in the regular course of business for any purpose other than resale;

~~"Sale"~~ "Sale" means any transfer of title or possession, or both, or exchange or barter in any manner or by any means whatsoever, of personal property ~~for consideration. The fabrication of tangible (whether tangible or intangible). The manufacturing of~~ personal property consumed on the premises of the person furnishing, preparing, or serving such tangible personal property is also included. If the point of delivery or possession is within the City limits, the sale is within the City. A transaction whereby the possession of property is transferred, but the seller retains title as security for the payment of the purchase price is a sale. ~~"Sales"~~ "Sales" may also include rentals and sales and exchanges of services;

~~"Sales price"~~ "Sales price" means the total amount for which property is sold or its fair market value, whichever is greater, as valued in money, whether paid in money, credit, rights or otherwise, without any deduction for any of the following:

- (1) The cost of the property sold;
- (2) The cost of the materials used, labor or service cost, interest charged, losses or any other expenses; or
- (3) The cost of transportation of the property or delivery charge to the place where possession is given to the buyer by the seller; ;

Any one sale of tangible personal property separately priced shall be aggregated to determine the sales price subject to taxation. Sales price for seafood ~~products or raw fish~~ shall be ex vessel;

~~"Seafood products" or "raw fish"~~ "Seafood" includes all raw seafood, seafood products, and fish including without limitation clams, crab, shrimp, other shellfish, salmon, herring, bottomfish and salmon roe;

"Seasonal businesses" are businesses that operate less than six months each calendar year;

~~"Seller"~~ "Seller" includes every person engaged in the business of making sales within the City limits;

~~"Transient"~~ "Transient" includes every person the City determines is not a permanent resident of the City. Such determination shall examine whether the person has a fixed base of operations located within the City limits. Examples of transients include peddlers, floating processors of seafood-~~products or raw fish~~, and other similar operations. [Ord. 06-01, 2006. Code 1979 ~~§~~ 7.1.]

4.25.020 Levy and collection of sales tax.

(a) There is levied ~~a~~by the City a consumer's sales tax on all retail sales of tangible personal property, on all rents, and on all services made or rendered within the City ~~limits, including without limitation the transactions listed below; unless exempt under this chapter, measured by the gross sales price.~~

- ~~(1) The provision of public utilities and services incidental to provision of such utilities, including without limitation water, electricity, fuel, natural or artificial gas, sewer service, cable television, and garbage disposal;~~
- ~~(2) Fares charged for local surface transportation, on land or water, including rental of vehicles or boats, and including lighterage and expediting;~~
- ~~(3) The monthly local telephone exchange service charges and installation charges as established by the provider;~~
- ~~(4) The sale of seafood products or raw fish;~~
- ~~(5) The sale of household furnishings, clothing, food (whether prepared or not), cleaning supplies, fuel, and the like;~~
- ~~(6) The rental of rooms or living quarters by any person; provided, however, that this provision shall only apply to persons offering more than two living units for rent;~~
- ~~(7) The warehousing or storage of personal property and the provision of services incidental thereto;~~
- ~~(8) The rental of land, or of all or part of an existing building or other structure for business, commercial, industrial or office purposes;~~
- ~~(9) The rental of equipment and machinery;~~
- ~~(10) Custom processing, using the taxable invoice amount and the market value of the finished product processed.~~

(b) The sales tax ~~set forth above shall be equal to three and one-half percent of the sales price when such sales price amounts to \$0.15 or more.~~(c) The sales tax levied under this chapter shall be

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payable by the ~~seller, except the~~ payor of sales tax ~~on the sale of seafood products or raw fish purchased within the City limits for processing which shall be payable by the buyer or processor~~ and shall collect the tax at the time of payment for the sale. The seller of ~~raw fish or seafood products~~ sold to a buyer or processor of seafood shall not be under any obligation to report or remit sales tax to the City. This section does not relieve the seller of ~~raw fish or seafood products~~ of its obligation to pay sales tax to the buyer or processor should the buyer or processor choose to collect sales tax from the seller ~~as set forth in CCO 4.25.030(b). [Ord. 06-01, 2006. Code 1979 § 7.2.]~~

4.25.030 — Collection of tax.

~~(a) For taxable sales other than those involving seafood products or raw fish, a seller shall add the sales tax imposed under this chapter to the sales price. Such tax shall be a debt from the buyer to the seller until paid, and shall be recoverable at law in the same manner as other debts. It shall be the duty of the seller to collect the full amount of the tax on each taxable sale from the buyer at the time of the sale or at the time of collection with respect to credit transactions.~~

~~(b) For taxable sales of seafood products or raw fish, the buyer or processor shall calculate and collect the sales tax imposed under this chapter on the sales price. The buyer or processor may elect to include the sales tax in its calculations of the price paid to a seller of the seafood products or raw fish or it may elect to subtract the sales tax from the sales price paid to a seller of seafood products or raw fish. [Ord. 06-01, 2006. Code 1979 § 7.3.]~~

4.25.040 — Sales tax schedule.

~~(a) Sellers, and buyers and processors of seafood products or raw fish, shall calculate the sales tax where the total sales price is less than \$5.00 in accordance with the following schedule:~~

(c) The sales tax set forth above shall be equal to three and one-half percent (3.5%) of the sales price when such sales price amounts to \$0.15 or more.

Sales Price	Tax (in cents)
\$0.00 through 0.14	0.00
\$0.15 through 0.33	0.01
\$0.34 through 0.65	0.02

Sales Price	Tax (in cents)
\$0.66 through 1.14	0.03
\$1.15 through 1.33	0.04
\$1.34 through 1.65	0.05
\$1.66 through 2.14	0.07
\$2.15 through 2.33	0.08
\$2.34 through 2.65	0.09
\$2.66 through 3.14	0.10
\$3.15 through 3.33	0.11
\$3.34 through 3.65	0.12
\$3.66 through 4.14	0.14
\$4.15 through 4.33	0.15
\$4.34 through 4.65	0.16
\$4.65 through 5.00	0.17

~~(b) Taxable sales where the total sale price exceeds \$5.00 shall be taxed at a flat rate of three and one-half percent.~~ d) The tax to be added to the sale price, charge or rental shall be calculated using the current percent of the sale price, charge or rental rounded off to the nearest cent by eliminating any fraction less than of one-half cent or less and by increasing any fraction e) over one-half cent or larger to the next highest cent. Any one sale of items separately priced shall be taxed upon the aggregate amount, except as otherwise provided in this section. [Ord. 06-01, 2006. Code 1979 ~~§ 7.4.~~ § 7.2.]

4.25.050 Exemptions from sales tax.

The sales tax established by this chapter shall not apply to the following:

- ~~(a) Sales to the United States Government, the State of Alaska, the City, or any political subdivisions thereof;~~
- ~~(b) Wholesale sales within the City limits;~~
- ~~(c) Sales from the transportation of persons or cargo, loading, unloading, or storing of cargo from vessels or aircraft in foreign and interstate commerce, or on goods in transit or awaiting or being processed for shipment;~~

~~(d) Casual and isolated sales not made in the regular course of business;~~

~~(e) Sales of tangible personal property by a nonprofit corporation or organization which the Internal Revenue Service has determined is exempt from income taxation under Section 501(c) of the Internal Revenue Code, except where such corporation or organization is engaged in business for profit or savings, or competing with other persons engaged in the same or similar business; All sales taxes collected or which should have been collected pursuant to this chapter are City moneys for which the payor of sales tax is at all times liable to the City.~~

~~(f) Sales which the City is prohibited from taxing under the laws and Constitution of the State of Alaska or under the laws and Constitution of the United States; (f) Notwithstanding any other provision of law, any seller selling tangible personal property, products transferred electronically, or services for delivery into the City, who does not have a physical presence in the City, is subject to this chapter and shall remit the sales tax and shall follow all applicable procedures and requirements of law as if the seller had a physical presence in the City.~~

~~(g) Sales of tangible personal property which were the subject matter of a previous transaction between the same buyer and the same seller and upon which sales tax was paid to the City pursuant to this chapter. The burden of proof of the prior transaction, payment of the tax, and the identity of the property involved shall be on the person claiming this exemption;~~

~~(h) Sales of food and beverages to the public in public food cafeterias or lunchrooms operated primarily for teachers and students or not for profit;~~

~~(i) Sales of fish caught on vessels 46 feet or less length over all (LOA). [Ord. 06-01, 2006. Code 1979 § 7.5.]~~

4.25.0604.25.030 Community development tax incentive program.

(a)– A reduced tax rate shall be awarded to certain fisheries for the purpose of encouraging deliveries to SaintSt. Paul, or to future new business enterprises for the purpose of encouraging growth in that business, and opportunities for SaintSt. Paul.

(b)– The tax incentive program for seafood shall reduce the tax rate by one and one-half percent (1.5%) for the following:

- (1) Bairdi: All shares.
- (2) St. Matthew Island Blue King: All shares.
- (3) Bristol Bay Red King Crab: B, C, CP and CDQ shares.
- (4) Pribilof Red King Crab: B, C, CP and CDQ shares.
- (5) Pribilof Blue King Crab: B, C, CP and CDQ shares.
- (6) Opilio: B, C, CP and CDQ shares.

(c) ~~Reserved for future revision per City Council recommendation. [Ord. 16-10, 2016~~10~~; Ord. 06-01, 2006. Code 1979~~ §§ 7.6.]

4.25.040 Exemptions from sales tax - generally.

The sales tax established by this chapter shall not apply to the following:

(a) Wholesale or resale sales within the City limits as set forth in CCO 4.25.050;

(b) Purchases made by nonprofit or government entities as set forth in CCO 4.25.060;

(c) Retail sales, rents or services which the City is prohibited from taxing by the laws and Constitution of the State of Alaska or by the laws and Constitution of the United States;

(d) Small businesses with annual gross sales of \$2,500 or less, which must apply for exempt status on a form provided by the City, which, if approved, will be valid for the calendar year for which the application was made.

(e) Sales of seafood on vessels 46 feet or less length over all (LOA);

(f) Human health care services provided by, and prescription drugs, devices, and supplies prescribed for human use by, a person licensed or certified to provide those services or goods, as applicable, under Alaska Statutes Title 08;

(g) Sales of and subscriptions to newspapers, and subscriptions to periodicals;

(h) Dues or membership fees for nonprofit organizations, except dues paid to a business for the purpose of qualifying or becoming eligible for its goods and services, or discounts to its goods and services, are subject to sales tax;

(i) Retail sales of real property; however, services performed by a real estate broker or agent and renting, leasing of real or personal property, accommodations, facilities or services by persons owning five (5) or more housing units are not exempt under this section;

(j) Receipts of nonprofit schools and student organizations within the schools for extracurricular activities or events;

(k) Financial service transactions. For purposes of this chapter, financial service transactions are limited to: deposit account services, loan transaction fees, transactions relating to the sale or exchange of currency or securities, transactions for conversion or negotiable instruments, safe deposit services, escrow collection services, late fees, overdraft fees, and interest charged on past due accounts;

(l) Sale of passenger seat tickets by an air charter, air taxi, or commercial airline; however, all occupational or recreational services of any nature including ground-based wildlife viewing, sport fishing, hunting or other goods or services provided in combination with such air charter, air taxi or commercial airline are recreational sales not exempt under this section;

(m) Sales of pull-tabs, bingo cards and raffle tickets by charitable organizations licensed by the state;

(n) Title insurance premiums;

(o) Food purchased with coupons issued under the federal food stamp program;

(p) Construction contracts awarded by a tax exempt entity, or on a subcontract awarded in connection with the project funded under the construction contract;

(q) Retail sales of food are exempt in the following circumstances:

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

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

(3) Meals delivered by a nonprofit organization to handicapped or senior citizens at their place of residence or meals served on the premises of a nonprofit senior citizens' organization which receives funding from the State of Alaska or a political subdivision of the state: provided that the sale price of such meals does not exceed the cost of delivery or service of such meals;

(r) Childcare and adult daycare services;

(s) Freight hauling services provided by common carriers, including freight transport by ship, barge, aircraft, rail or motor vehicle. Freight hauling services include the transportation of goods by common carrier that either originate or terminate outside the City. However, storing for use or consumption of any item or article or personal property is not exempt under this section.

4.25.050 Exemptions from sales tax - wholesale/resale sales.

(a) The sale of goods by a manufacturer, wholesaler or distributor to a retail vendor shall be exempt from sales tax until such time the goods are sold to the end user or consumer, at which point the goods are subject to tax as a retail sale unless otherwise exempted elsewhere in this chapter.

(1) The sale of goods purchased by a manufacturer which become a component part of a manufactured item are exempt from sales tax. The sale of the manufactured item itself is subject to tax as a retail sale unless otherwise exempted elsewhere in this chapter.

(2) A purchaser of real property is not subject to sales tax on the materials, goods, components, fixtures or other items that are incorporated into the construction of real property and become a permanent component of that real property are exempt from sales tax to the purchaser or real property. However, the purchaser of real property is subject to sales tax on the rendering of all services in connection therewith to accomplish the installation, construction, repair or completion of a specific end product or project.

(b) The resale of any good sold by an individual is exempt from sales tax. However, a person in the business of resale is not exempt if the resale price is more than the original price paid.

(c) A business within the City that sells goods to a business located outside the City for resale by that business outside the City shall report the sale as a tax-exempt sale for resale, regardless whether the buyer has obtained a resale certificate from the City.

4.25.060 Exemptions from sales tax - nonprofit or government exemption.

(a) Retail sales, services and rentals are exempt from sales tax for the following buyers:

(1) The United States Government, the State of Alaska, the City or any political subdivisions thereof;

(2) An organization that has obtained a 501(c) exemption from the Internal Revenue Service, as long as proof of such ruling is provided to the City administration;

(3) A church that is organized as a nonprofit corporation under the laws of the State of Alaska, as long as proof of such incorporation is provided to the City administration;

(4) Schools located in a rural education attendance area; and

(5) Federally recognized Indian tribes.

(b) In order to receive an exemption from payment of sales tax under this section, a buyer shall either:

(1) Obtain a government or nonprofit exemption certificate as provided in this section, and present the certificate at the time of sale; or

(2) Present to the seller a government purchase order, government check or credit card issued in the name of the government agency, for each sale.

(c) A buyer may apply for a nonprofit or governmental exemption certificate, on a form provided by the City. Upon receipt of a completed application, the City will issue the certificate, which, if approved, will be valid for the calendar year for which the application is made.

~~**4.25.070 Certificate of registration and estimated production.**~~ **4.25.070 Exemptions from sales tax - incorrect determination.**

(a) The payor of sales tax shall make an initial determination of whether a sale is exempt from sales tax imposed under this chapter. In the event the City later determines the sale was not exempt, then the payor of sales tax is liable to the City for payment of the sales tax on the sale as if it had been collected.

(b) In the event the payor of sales tax determines a sale is not exempt, but the other party believes the transaction is exempt from sales tax, then:

(1) The party seeking exemption from sales tax shall submit payment of the sales tax to the seller; and

(2) The payment shall be accompanied by a statement of protest on a form provided by the City together with any relevant information or documentation to resolve the protest to the City no later than 30 days after the date of sale.

(c) The City Manager shall rule on each protest after consultation with the Advisory Committee composed of the City Clerk, the City Finance Director and one member of the City Council, chosen by the City Manager, and will send a notice of allowance or denial of the protest to the parties involved within 30 days of the City's receipt of a statement of protest. If the protest is allowed, a refund will be remitted to the party who paid the tax along with that party's copy of the notice of allowance. Interest will not be paid on refunds. A refund under a claim of exemption is not available unless the protesting party has complied with this section. The City Manager's decision shall be final, subject to judicial review where applicable. [Ord. 06-01, 2006. Code 1979 § 7.13.]

4.25.080 Refunds.

(a) No sales tax refund shall be made unless the claimant complies with the requirements to obtain a sales tax refund set out in this section.

(b) A claim for refund of sales taxes over collected in error is barred unless:

(1) The claimant files a claim for refund with the City within 30 days of the date of sale, on the form prescribed by the City; and

(2) If the claimant is a seller, and the tax refund is owed to any buyer, the seller submits, and the City approves a refund plan to all affected buyers.

(c) The Advisory Committee may review the account of the payor of sales tax. If the Advisory Committee determines such overpayment was made, then the City shall refund such excess tax paid. The City shall not be liable for interest on any refund claimed or paid, or for any costs incurred by the payor of sales tax in claiming or obtaining a refund.

(d) The payor of sales tax is liable for any sales taxes due because of the payor's incorrect determination of the sales tax rate to be applied.

4.25.090 Jurisdiction.

(a) The rate of tax to be added to the sale price is based on the place of sale. The place of sale of goods and merchandise is the location of the retail outlet at which or from which delivery was made. This provision applies to goods delivered to buyers within the City and to goods delivered to buyers outside the City.

(b) The place of sale of services is where the services are delivered, which means the place where the services are rendered. The place of sale for freight, delivery, and courier services is the pickup location. The place of sale for services involving the transportation of passengers is the location where the passengers are picked up. The place of sale for rentals is the place where the real property is located, or where the personal property is delivered to the renter. The City shall determine the place of sale of a good, service, or rental pursuant to this section, and the City's determination is final.

(c) When there is a question or dispute over the place where services are rendered, a seller of a service may, after requesting and receiving City approval in writing, collect the tax based on the office location of the business selling such services. Approval of a request to collect a tax at the seller's office location is completely within the discretion of the City, and shall not be granted if the City has already determined that the place of sale for the seller's industry is not the office location.

(e) Purchases made at an online retailer, including but not limited to purchases made at Amazon.com, must elect to collect and remit retail sales to the City on all taxable retail sales made in the City.

4.25.100 Certificate of registration.

(a) All ~~sellers, and all buyers and processors of seafood products and raw fish, shall file an annual application with the City~~ persons who conduct business in the City, shall file for a certificate of registration. ~~The application shall be~~ on a form prescribed by the City, shall be filed not ~~provided by the City, which, if approved, will be valid for the calendar year for which the application is made.~~

(1) Persons who have an existing certificate of registration, must file an application annually ~~no~~ later than January 15th of each year, ~~or prior to the start of business if after January, and shall be accompanied by a \$40.00 fee.~~

(2) New or transient ~~sellers, and new or transient buyers and processors of seafood products and raw fish,~~ persons shall file ~~the~~ an application ~~and fee not~~ no later than one day after the first day of operation within the City or the first day ~~purchase of~~ purchase of ~~seafood products or raw fish occurs~~ is purchased within the City.

(3) Seasonal businesses must file a certificate of registration no later than seven (7) days prior to conducting business within the City.

(b) Upon receipt of a properly completed and executed application and the appropriate fees, the City Manager or designee will issue a certificate of registration defining the applicant's place of business to which the certificate applies. The certificate must be prominently displayed at the applicant's place of business within the City limits.

(c) A certificate of registration is nonassignable and nontransferable and must be surrendered to the City Manager or designee by the person to whom it was issued upon the person's cessation of business at the location named therein. If ~~the business is continued at the same location but~~ there is a change in its form of the organization such as from a sole proprietorship to a partnership or a corporation, or vice versa, the admission or withdrawal of a partner, or any other change, the certificate is to be surrendered to the City Manager or designee for cancellation. The successor person is required to file a new application for a certificate of registration. ~~Upon receipt of a properly executed new application, the fee, and of the old certificate of registration, a new certificate of registration shall be issued to the successor person.~~

(d) ~~A person who, under the provisions of this chapter, should acquire a certificate of~~ fails to obtain ~~a~~ registration ~~and fails to do so within the time limits set forth above~~ certificate as required by this ~~(11660-000-0057142300571422;1)~~ The Saint Paul City ~~Municipal~~ Code of Ordinances is current through Ordinance ~~18-06, and legislation~~ 01, passed ~~t...~~ March 8, 2018.

~~chapter~~, is subject to a civil penalty ~~of up to \$300.00 for failure to initially apply for the certificate and up to \$300.00 per day for each day of operation thereafter without a certificate, not to exceed \$1,000, in addition to any taxes, penalties, interest, costs and actual attorney fees that may be assessed against the seller.~~

~~(e) Transient sellers, and transient buyers and processors of seafood products or raw fish, shall notify the City within 24 hours of their arrival in the City. Transient sellers shall give their notice by telephone or personal appearance before the City Clerk during regular business hours. Transient buyers and processors of seafood products or raw fish shall give their notice by contacting the City Harbormaster. The City Manager may pursue any other civil or criminal remedies at law against a person who fails to obtain a registration certificate required by this chapter, including injunctive relief. [Ord. 06-01, 2006. Code 1979 § 7.18.]~~

~~(f) The City may require every buyer or processor it expects will purchase or process fish within the City to submit a statement not later than January 15th of each calendar year, or within 10 days of the City's demand for such statement, on a form adopted by the City, which sets forth:~~

- ~~(1) Number of pounds of seafood products or raw fish it purchased or processed during the previous calendar year, identified by species;~~
- ~~(2) Price paid per pound for each species identified;~~
- ~~(3) Estimated increase or decrease in price paid or pounds purchased or processed for the current calendar year over the amounts identified in subsections (f)(1) and (f)(2) of this section; and~~
- ~~(4) Estimated number of days it expects to process or purchase fish in the City.~~

~~In lieu of responding to subsections (f)(1) and (f)(2) of this section, the buyer or processor may submit a copy of its reports filed with the State of Alaska for the previous calendar year which contain this information. [Ord. 16-07, 2016; Ord. 06-01, 2006. Code 1979 § 7.7.]~~

4.25.0804.25.110 Monthly tax reports ~~payments and overpayments.~~

~~(a) Every person who holds, or should hold, a certificate of registration shall prepare and submit a monthly ~~statement~~ statements of sales tax liability on a form adopted by the City. Such monthly statement shall be filed ~~no later than~~ by the ~~fifteenth day~~ 15th of ~~the~~ each month following the month~~

in which sales occurred. The monthly statement for a calendar month ~~shall~~must include, ~~at a minimum,~~ the following information:

- (1) Total gross sales for the calendar month;
- (2) Total nontaxable sales for the calendar month;
- (3) Total taxable sales for the calendar month;
- (4) Amount of sales tax collected during the calendar month; and
- (5) Amount of sales tax due for the calendar month.

~~(b) The monthly statement of sales tax liability filed with the City shall include payment in full of the amount of sales tax due for the period encompassed by the statement.~~(c) A monthly statement of sales tax liability shall be filed for each calendar month even though no sales tax may be due. If no sales tax is due, the monthly statement of sales tax liability shall state why no sales tax is due. If the business has been transferred or discontinued, the last monthly statement shall indicate it is a final return and shall state the name of the successor business and its owner(s).

~~(d)~~ (e) For good cause shown, the City may grant an extension of the time for filing the monthly statement of sales tax liability. Any application for an extension must be filed on or before the date specified as the original time limitation and must be accompanied by a statement in writing setting forth the basis for the request for an extension.

~~(e) For transactions not involving seafood products or raw fish, if a seller, through error or otherwise, remits sales tax in excess of the amount owed, and the City, after an audit of the seller's account determines such overpayment was made, then the City shall refund such excess tax paid. The City shall not pay interest on such refunds. The seller must submit its claim for overpayment within one year of the due date of the tax or be forever barred. The City may inspect the seller's books to determine whether the overpayment is attributable to overcharging a buyer. In such case, the refund shall be made directly to the buyer and not to the seller. In all other cases, the refund shall be made to the seller.~~

~~(f) For transactions involving seafood products or raw fish, if a buyer or processor of seafood products or raw fish, through error or otherwise, remits sales tax in excess of the amount owed, and the City, after an audit of the buyer's or processor's account determines such overpayment was made, then the City shall refund such excess tax paid. The City shall not pay interest on any refund. The buyer or processor of seafood products or raw fish must submit its claim for overpayment within one year of the due date of the tax or be forever barred. The City may inspect the buyer's or processor's books to determine whether the overpayment is attributable to overcharging a seller. In~~

~~such case, the refund shall be made directly to the seller and not to the buyer or processor. In all other cases, the refund shall be made to the buyer or processor. [Ord. 06-01, 2006. Code 1979 § 7.8.]~~

~~4.25.090~~ — ~~Estimated tax payments, weekly reports and overpayment by sellers and buyers and processors who fail to comply with this chapter.~~

~~(a) If a seller, or a buyer or processor of seafood products or raw fish, fails to timely acquire a certificate of registration, to timely file its monthly statements or to timely make its sales tax payments to the City, or otherwise fails to comply with this chapter, then the City may require the seller, or the buyer or processor, to comply with the requirements of this section until such time as the City deems the seller, or the buyer or processor, to be eligible once again for treatment under CCO 4.25.070.~~

~~(b) If the City requires a seller, or a buyer or processor, to comply with this section, then the following provisions shall apply:~~

4.25.120 Amended returns.

(a) The payor of sales tax may file an amended return with the City, and the City may accept the amended return, but only in the following circumstances:

~~(1) The seller, or the buyer or processor, shall be required to submit four equal payments on January 15th, April 15th, July 15th and October 15th which are equal to one-quarter of the seller's, or the buyer's or processor's, annual estimated sales tax liability as calculated by the City, unless (i) the City accepts other security or (ii) the City determines the seller, or the buyer or processor, is a transient. If the City determines the buyer or processor is a transient, then the entire annual estimated sales tax liability shall be paid in one lump sum within five days of the City's demand for such payment.~~ (1) The amended return is filed within one year of the original due date for the return; and

~~(2) The seller, or the buyer or processor, shall be required to prepare and submit a weekly statement of sales tax liability on a form adopted by the City. Such weekly statement shall be filed each Wednesday for the one-week period which ended the previous Sunday at midnight. The weekly statement of sales tax liability shall include, at a minimum, the following information:~~
(2) The payor of sales tax provides justification in writing for requesting approval of the amended return; and

- ~~(i) Total gross sales for the week;~~
- ~~(ii) Total nontaxable sales for the week;~~
- ~~(iii) Total taxable sales for the week; and~~
- ~~(iv) Amount of sales tax due for the week.~~

~~(3) The seller's, or the buyer's or processor's, estimated tax payment for the current calendar quarter shall be applied to the seller's, or the buyer's or processor's, actual sales tax liability set forth in its weekly statement of sales tax liability. If the seller's, or the buyer's or processor's, actual sales tax liability exceeds its estimated sales tax payment for the current quarter, then the seller, or the buyer or processor, shall submit payment in full of its sales tax liability for the week with its weekly statement of sales tax liability. If the seller's, or the buyer's or processor's, actual sales tax liability is less than its estimated sales tax payment for the current quarter, then the excess shall be applied to the seller's, or the buyer's or processor's, estimated tax payment for the next quarter.~~
The payor of sales tax was registered to collect sales tax during the period for which the amended return is filed and filed an original return for that period; and

~~(4) A weekly statement of sales tax liability shall be filed for each week even though no sales tax may be due unless the seller, or the buyer or processor, submits a notarized statement signed by an authorized agent which states the seller, or the buyer or processor, has discontinued operations for the remainder of the calendar year. If no sales tax is due, the weekly statement of sales tax liability shall state why no sales tax is due. If the seller, or the buyer or processor, has transferred or permanently discontinued operations, the last weekly statement shall indicate it is a final statement and shall state the name of any successor~~

~~entity and its owner(s).~~ (4) The payor of sales tax agrees to submit to a review by the City Advisory Committee.

(b) If the City rejects an amended return, it shall give written notice to the payor of sales tax, including the reason for the rejection.

~~(5) For good cause shown, the City may grant an extension of the time for filing the weekly statement of sales tax liability. Any application for an extension must be filed on or before the date specified in this section as the original time limitation and must be accompanied by a statement setting forth the basis for the request for an extension. [Ord. 06-01, 2006. Code 1979 § 7.9.]~~

(c) The City may adjust a return for the payor of sales tax if, after investigation, the City determines that the figures included in the original returns are incorrect, and that additional sales taxes are due; and the City adjusts the return within three (3) years of the original due date for the return.

~~4.25.100~~ 4.25.130 **Delinquent payments, ~~penalties and~~ estimation by City, and penalties.**

(a) In the event a person which holds, or should hold, a certificate of registration does not submit payment for the entire amount of sales tax due by the due date, such unpaid tax or portion thereof shall be declared delinquent. During the period of delinquency, a civil penalty of five percent (5%) of the delinquent amount shall accrue each month or fraction thereof during which the tax or any penalties and interest remain unpaid. In addition to such tax penalty, interest at the rate of ~~15~~ fifteen percent (15%) per annum shall accrue on each delinquent payment from the date of delinquency until the date of payment.

(b) In the event the City is unable to determine the sales tax owed by reason of ~~the seller's, or the buyer's or processor's,~~ failure to keep accurate books by the payor of sales tax, refusal to allow inspection, failure to file a return, or falsification of records, or any other reason, the City may make an estimate of sales taxes due based on any information available to it. Notice of the estimate of sales taxes due shall be furnished to the ~~seller, or the buyer or processor,~~ payor of sales tax, and shall become final for the purposes of determining liability ~~of the seller, or the buyer or processor,~~ to the City 30 days after receipt, unless the ~~seller, or the buyer or processor, earlier,~~ payor of sales tax files an

accurate return within 30 days after receipt, supported by satisfactory records, indicating a different sales tax liability. [Ord. 06-01, 2006. Code 1979 ~~§~~ 7.10.]

(c) Payors of sales tax who have not filed returns for three (3) consecutive reporting periods shall be assumed to have ceased conducting business and shall be removed from the roll of active businesses. Reinstatement of a business removed from the active roll by this section shall require the payment of a mandatory reinstatement fee.

~~4.25.110~~**4.25.140 Final return.**

(a) If the holder of a certificate of registration or other person who has collected sales tax sells, leases or otherwise disposes of its business, then the holder shall make a final sales tax return within fifteen (15) days after the final date of the sale.

(b) The purchaser or lessee of a business which is sold, leased or otherwise disposed of shall withhold a sufficient portion of the purchase price or lease payment to cover all unpaid sales tax, penalties and interest as may be due and unpaid to the City until such time as the former owner or lessor has produced a receipt from the City showing all tax obligations imposed by this chapter have been paid. If any purchaser or lessee of a business so disposed of fails to withhold a sufficient amount of the purchase price or lease payment as herein provided, then such purchaser or lessee shall be personally liable for the payment of all unpaid sales taxes, penalties and interest accruing but unpaid to the City on account of the operation of the business by the former owner, owners, lessors or assigns.

(c) Seasonal businesses must submit a final return within 30 days after business conclusion. [Ord. 06-01, 2006. Code 1979 ~~§~~ 7.11.]

~~4.25.120~~**4.25.150 Lien.**

(a) The City may cause a sales tax lien to be filed and recorded against all real and personal property of a registered payor of sales tax where the payor of sales tax has:

(1) Failed to file sales tax returns for three (3) consecutive filing periods as required by this chapter; or

(2) Failed within 90 days of the end of the filing period from which taxes were due to either:

(i) remit all amounts due; or

(ii) to enter into a secured payment agreement as provided in this chapter.

(b) Prior to filing a sales tax lien, the City shall provide written notice to the delinquent payor of sales tax of the City's intent to file a lien within 30 days prior to the filing of the lien.

(c) The tax, interest and penalties imposed under this chapter shall constitute a lien in favor of the City upon all the property of the person owing the tax. The lien arises upon delinquency and continues until the liability is satisfied or the lien is foreclosed. The lien is not valid against a mortgagee, pledgee, purchaser or judgment lien creditor until notice of the lien is filed with the District Recorder for the Aleutian Islands Recording District, State of Alaska, or otherwise recorded in the public records. The manner provided for filing Federal tax liens under AS [40.19.010](#) through [40.19.050](#), or any successor statute thereto, is incorporated herein by this reference as though set forth in full. [Ord. 06-01, 2006. Code 1979 [§](#) 7.12.]

~~4.25.130 — Protest of tax and application for refund.~~

~~(a) For sales not involving seafood products or raw fish, the seller shall make an initial determination of whether a sale is exempt from sales tax imposed under this chapter. In the event the City later determines the sale was not exempt, then the seller is liable to the City for payment of the sales tax on the sale as if it had been collected.~~

~~(b) For sales of seafood products or raw fish, the buyer or processor shall make an initial determination of whether a sale is exempt from sales tax imposed under this chapter. In the event the City later determines the sale was not exempt, then the buyer or processor is liable to the City for payment of the sales tax on the sale as if it had been collected.~~

~~(c) In the event the seller, other than a seller of seafood products or raw fish, determines a sale is not exempt, but the buyer believes the transaction is exempt from sales tax, then:~~

~~(1) The buyer shall submit payment of the sales tax to the seller;~~

~~(2) The payment shall be accompanied by a statement of protest which includes the name and address of the parties, the exemption(s) under which the sale is believed to be exempt, and a general statement of the reasons why the sale fits within the exemption(s) claimed.~~

~~(d) In the event the buyer or processor of seafood products or raw fish determines a sale is not exempt, but the seller of seafood products or raw fish believes the transaction is exempt from sales tax, then:~~

~~(1) The seller of seafood products or raw fish shall submit payment of the sales tax to the buyer or processor;~~

~~(2) The payment shall be accompanied by a statement of protest which includes the name and address of the parties, the exemption(s) under which the sale is believed to be exempt, and a general statement of the reasons why the sale fits within the exemption(s) claimed.~~

~~(e) For sales not involving seafood products or raw fish, the seller shall submit all statements of protest, together with any information it deems relevant to resolution of the protest, to the City not later than 30 days after receipt of the statement from the protesting party.~~

~~(f) For sales of seafood products or raw fish, the buyer or processor of seafood products or raw fish shall submit all statements of protest, together with any information it deems relevant to resolution of the protest, to the City not later than 30 days after receipt of the statement from the protesting party.~~

~~(g) The City Manager shall rule on each protest after consultation with an advisory committee composed of the City Clerk, the City Finance Director and one member of the City Council, and will send a notice of allowance or denial of the protest to the parties involved within 30 days of the City's receipt of a statement of protest. If the protest is allowed, a refund will be remitted to the party who paid the tax along with that party's copy of the notice of allowance. Interest will not be paid on refunds. A refund under a claim of exemption is not available unless the protesting party has complied with subsection (c) or (d) of this section. The City Manager's decision shall be final, subject to judicial review where applicable. [Ord. 06-01, 2006. Code 1979 § 7.13.]~~

~~4.25.140~~**4.25.160 Record keeping and inspection.**

(a) Every ~~seller, and every buyer or processor of seafood products or raw fish,~~ payor of sales tax engaged in activity subject to this chapter shall keep and preserve suitable records of all ~~monthly statements of sales tax liability, reports, forms, records and invoices for a period of three years~~ sales and such other books or accounts as may be necessary to determine the amount of tax which he is obliged to collect. Every payor of sales tax shall preserve suitable records of sales for a period of three (3) years from the date of the return reporting such sales, and shall preserve for a period of four (4) years all invoices of good 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 payor of sales tax was obliged to collect under this chapter.

(b) Every payor of sales tax shall immediately notify the City of any fire, theft or other casualty which prevents his or her compliance with this chapter. The casualty constitutes a defense to any penalty provided in this chapter if determined to be the proximate cause of the failure to comply for a given reporting period, but does not excuse the payor of sales tax from liability of taxes due. Accidental loss of funds or records is not a defense against the penalties of this chapter.

(c) Every ~~seller, and every buyer or processor of seafood products or raw fish,~~ payor of sales tax doing business within the City consents to the inspection by a duly authorized representative of the City for purposes incidental to enforcement of the sales tax of its Alaska business license, the records identified in subsection (a) of this section, its fish purchase records, ~~and~~ its fisheries business tax returns filed with the State of Alaska, and any other relevant business record.

(d) If the City is unable to ascertain the amount of tax due from a payor of sales tax because the payor of sales tax has failed to keep accurate records, has failed or refused to allow an inspection of records, has failed to file a return, has falsified records or, has improperly calculated the tax, then the City may estimate the tax due based upon any information available to it. The City shall send a written notice of the estimated tax to the seller. [Ord. 06-01, 2006. Code 1979 ~~§~~ 7.14.]

(e) Intentional falsification or misrepresentation of any record filed with the City hereunder or required to be kept hereby, if used to mislead City tax authorities or refusal of the payor of sales tax to allow inspection of records required to be kept by the chapter constitutes a misdemeanor and is punishable by imprisonment for up to 30 days, and by a fine not to exceed \$500.00 in addition to any civil penalty assessed.

(f) The City Advisory Committee may examine and review any relevant books, papers, records, returns or memoranda of any payor of sales tax, may require the attendance of any payor of sales tax, or any officer or employee of a payor of sales tax at a meeting or hearing, and may require production of all relevant business records, in order to determine whether the payor of sales tax has complied with this chapter.

4.25.170 Examination protest.

(a) If the payor of sales tax wishes to dispute the results of an examination, the party must file a written protest with the City, within 30 days of the date of the notice of the estimated tax or results of an examination. The protest must set forth:

(1) The party's justification for reducing or increasing the estimated tax amount, including any missing sales tax returns for the period estimated; or

(2) The party's reasons for challenging the examination results.

(b) In processing the protest, the City may hold an informal meeting or hearing, either on its own or upon request of the party, and may also require the party to submit to an examination.

(c) The City administration shall make a final written determination on the protest, and mail a copy of the determination to the party.

(d) If a written protest is not filed within 30 days of the date of the notice of the estimated tax or the result of a review or examination, then the estimated tax, review, or examination result shall be final, due and owing.

~~4.25.150~~ 4.25.180 Confidentiality of material.

(a) Monthly statements of sales tax liability filed with the City and all data obtained from such returns are confidential. Such statements and data shall be kept from inspection by all private persons except as necessary to investigate and prosecute violations of this chapter.

(b) Nothing contained in this section shall be construed to prohibit the delivery to a person, or that person's duly authorized representative, of a copy of any monthly ~~or weekly~~ statement of sales tax liability filed by that person, ~~nor prohibit the furnishing of information on a reciprocal basis or otherwise to other agencies or political subdivisions of the State of Alaska or the United States which are concerned with the enforcement of any tax laws.~~ [Ord. 06-01, 2006. Code 1979 ~~§§~~ 7.15.]

~~4.25.160~~ **4.25.190 Use of revenue.**

All revenue from the sales tax imposed under this chapter shall be deposited in the general fund of the City to be used in such manner as the City selects. [Ord. 06-01, 2006. Code 1979 ~~§§~~ 7.16.]

~~4.25.170~~ **4.25.200 Illegal tax advertisements and statements.**

(a) For taxable sales other than those of seafood ~~products or raw fish~~, it is unlawful for any seller to advertise or hold out or state to the public or to any customer, directly or indirectly, that:

- (a1) The tax or any part thereof will be assumed or absorbed by the seller;
- (b2) The tax or any part thereof will not be added to the selling price of the tangible personal property sold; or
- (c3) If added the tax, or any part of it, will be refunded.

(b) Any seller of tangible personal property, other than seafood ~~products or raw fish~~, who violates this section is, upon conviction, guilty of a City offense and is punishable as set forth in CCO [9.05.020](#), or any successor section. [Ord. 06-01, 2006. Code 1979 ~~§§~~ 7.17.]

~~4.25.180~~ **Failure to comply with chapter.**

~~Any seller or processor who willfully fails, neglects or refuses to comply with any provision of this chapter or who remits or rebates to the buyer or consumer, either directly or indirectly, all or any of the tax levied pursuant to this chapter is, upon conviction, guilty of a City offense and is punishable~~

~~by imposition of a fine equal to the maximum amount allowed by law. [Ord. 06-01, 2006. Code 1979 § 7.18.]~~

~~4.25.190~~**4.25.210 Severability.**

If any section, paragraph or provision of this chapter is challenged, and a court of competent jurisdiction invalidates or grants an injunction against the enforcement of such section, paragraph or provision, then the remaining sections, paragraphs and provisions shall remain in full force and effect as though the invalid or enjoined section, paragraph or provision were not a part hereof. In the event a court of competent jurisdiction finds the challenged section, paragraph or provision to be valid, then the City shall collect any back sales taxes, including interest and penalties, imposed under the challenged section, paragraph or provision. [Ord. 06-01, 2006. Code 1979 ~~§§~~ 7.19.]

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~~The Saint Paul City Code of Ordinances is current through Ordinance 18-06, and legislation passed through May 1, 2019.~~

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