



Ordinance 20-09

An Ordinance Establishing A Fish Box Tax

BE IT ENACTED BY THE CITY OF ANGOON, ALASKA AS FOLLOWS:

Title 4 – Revenue and Finance, is amended to reflect adding chapter 4.50 as follows:

Chapter 04.50 – Fish Box Flat Rate Tax

04.50.010 - Purpose and intent.

04.50.015 - Use of Funds

04.50.020 - Definitions.

04.50.030 - Imposition of fish box flat-rate tax.

04.50.040 - Regulations and procedures.

04.50.050 - Enforcement and Penalties

Section 04.50.010 - Purpose and intent.

The purpose of the fish-box flat-rate tax levied under this chapter is to raise revenues. To that end, the scope of the tax levied shall be broadly interpreted and no exemptions shall be made.

Section 4.50.015 – Use of funds

Revenues received through this fish box tax shall be annually appropriated as follows:

- a. 25% to the City of Angoon Scholarship Fund
- b. 25% to the City of Angoon Harbor Fund
- c. 35% to the City of Angoon General Fund
- d. 15% to offset costs associated with administration and enforcement of this tax.

Section 04.50.020 - Definitions.

Buyer: Includes, without limiting the scope thereof, every consumer.

City: The City of Angoon, Alaska, or the area within the territorial limits of the City of Angoon, Alaska.

City council: The Angoon City Council or the Angoon City Council's designees.

Fish box: A container of fish and/or seafood that has been caught or taken under the services of a commercial sport fishing charter service and any self-guided charter service conducting business in the City of Angoon that is processed and/or packaged in the City of Angoon.

Fish charter: A fish charter is any boat trip for hire during which fishing takes place. Included are all trips that take place in whole or in part within the city, or utilize city infrastructure, or begin or end in the city, regardless of the buyer's place of residence and regardless of where the majority of the charter is conducted. This also includes "bare boat" charters and/or self-guided trips.

Flat-rate: A per-unit assessment that is separate from and not including sales or service taxes.



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Include and including: "By way of illustration only" and shall not be interpreted as a limitation except where expressly so provided.

Mayor: The city mayor or his/her authorized designee.

Must and shall: Each is mandatory.

Packaged: Contained, protected, and preserved for transport and/or storage and/or use.

Process: A procedure, method, or system for altering, preparing, or refining a product.

Retail sale: Any sale of real or tangible personal property including barter, credit, installment, and conditional sales for any purpose other than resale in the regular course of business. The delivery of goods in the city by a seller whose principal place of business is outside the city to a buyer or consumer is a retail sale made within the city if such retailer maintains any office, distribution, or sales house, warehouse or any other place of business, or solicits business or received orders through any agent, salesman, or other type of representation within the city.

Sale for resale: The sale of tangible personal property to a buyer whose principal business is the resale of the property whether in the same or altered form.

Seafood processor: For purpose of the fish box flat-rate tax, a seafood processor is a person and/or business who prepares fish/seafood for transport and/or storage and/or use by one, some or all of the following: eviscerate ("gut"), skin, cut, fillet, freeze, smoke, and/or package.

Seller: Every person, firm, corporation or other legal entity making retail sales to a buyer or consumer, renting property or performing services for consideration whether acting as principal or using the services of an agent or broker.

Selling price and price: The gross amount of a transaction between a buyer and a seller.

Services: All services of every manner and description that are performed or furnished for consideration whether in conjunction with the sale of goods or not but does not include services rendered by an employee to an employer. All retail services by a seller within the city of services to be provided or performed in whole or in part within the city or utilize city infrastructure regardless of the buyer's place of residence, or buyer's physical location upon acceptance of the offer, or exchange of consideration.

State: State of Alaska.

Sticker: A city-authorized, dated, numbered, self-adhesive label approved by the Angoon City Council.

Section 04.50.030 - Imposition of fish box flat-rate tax.

A. There shall be levied a flat-rate fish box tax of ten dollars (\$10.00) per fish box leaving Angoon, Alaska, containing packaged fish and/or seafood caught or taken and retained as part of a fish charter.



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B. The sticker attesting to the payment of the fish box flat-rate tax shall be affixed to one (1) of the small ends of each fish box leaving Angoon, Alaska.

C. Every seller or processor shall purchase city-authorized fish box stickers from city hall. Stickers are non-transferable. Stickers may be refunded at city Hall by the end of each calendar year (December 31). No refunds will be issued for previous calendar years.

Section 04.50.040 - Regulations and procedures.

A. The mayor or a city official designated by the council shall administer this ordinance and make recommendations for regulations, policies, fees, and guidelines for the determination of the taxability of transactions. The city council may adopt policy guidelines, regulation, fees and procedures for the management of this ordinance by resolution and may rule on specific transactions upon request.

B. The city council, or the city clerk when so authorized by the city council, shall take all steps necessary and appropriate to fulfill the requirements of this ordinance, which includes the authority to compromise and abate penalties and interest, and to negotiate and enter into payment plans for delinquent taxes, penalties and interest.

Section 04.50.050 – Enforcement and Penalties

A. There shall be, twice per quarter, an unannounced inspection of outgoing fish boxes to ensure compliance with section 04.50.030 of this chapter. This inspection shall be performed by the Mayor or his designee.

B. If non-compliance with section 04.50.030 is discovered during an inspection, a fine of \$50 per unmarked fish box shall be levied.

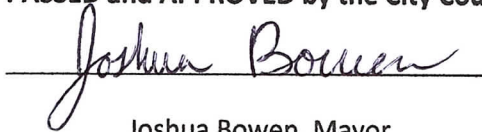
Effective Date: This ordinance is effective upon its adoption by the Angoon City Council and subsequent ratification by the voters of the City of Angoon.

Date Introduced: October 22, 2019

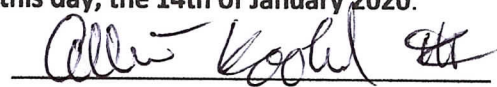
Date Published: December 30, 2019

Public Hearing: January 14, 2020

PASSED and APPROVED by the City Council of Angoon, Alaska this day, the 14th of January 2020.



Joshua Bowen, Mayor



Albert Kookesh III, City Clerk

Jess Daniels	Yea <input checked="" type="checkbox"/>	Nay <input type="checkbox"/>
Gail Tharpe-Lucero	Yea <input checked="" type="checkbox"/>	Nay <input type="checkbox"/>
Crystal Parkin	Yea <input checked="" type="checkbox"/>	Nay <input type="checkbox"/>
Peter Duncan	Yea <input type="checkbox"/>	Nay <input checked="" type="checkbox"/>
Ed Jack	EX Yea <input type="checkbox"/>	Nay <input type="checkbox"/>
Doris Williams	Yea <input checked="" type="checkbox"/>	Nay <input type="checkbox"/>
Joshua Bowen	Yea <input checked="" type="checkbox"/>	Nay <input type="checkbox"/>



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