

A Resolution of the Haines Borough Assembly authorizing the Borough Attorney to File Suit to Collect Past Due Sales Tax from Bruce Bauer d/b/a Funny Farm.

WHEREAS, the Haines Borough requires persons making sales, charging rents or providing services within the Borough to collect and remit sales tax and to file monthly sales tax returns; and

WHEREAS, the Haines Borough requires persons providing transient lodging within the Borough to collect and remit excise tax and to file monthly tax returns; and

WHEREAS, Bruce Bauer d/b/a Funny Farm, ("BAUER") has failed to timely report and remit sales or excise tax as required by Haines Borough Code Sections 3.80.080, 3.80.085 and 3.80.090; and

WHEREAS, the Haines Borough sent a letter to Bruce Bauer d/b/a Funny Farm reminding BAUER of his obligation to file tax returns and remit sales or excise tax on a timely basis and informing him of the date by which the fact of the delinquency would be reported in the Chilkat Valley News and the steps to be taken in order to avoid publication of the business name in the Chilkat Valley News; and

WHEREAS, the Haines Borough sent a letter by certified mail to Bruce Bauer d/b/a Funny Farm following the third month of his delinquency reminding BAUER of his obligation to file tax returns and remit sales or excise tax on a timely basis and informing BAUER that if he failed to report and remit tax owed a tax assessment would be made and more than fourteen (14) days has passed since the date of this mailing; and

WHEREAS, the Haines Borough sent by certified mail to the last known address of Bruce Bauer d/b/a Funny Farm a copy of a sales tax assessment prepared after his failure to respond to earlier requests for filing tax returns and remitting payment informing him that payment in full of the amount of the assessment must be made within fourteen (14) business days to avoid court action and more than fourteen (14) days has passed since the date of this mailing; and

WHEREAS, no response to said written demands and assessment or payment of sales or excise tax under protest or otherwise has been received from Bruce Bauer d/b/a Funny Farm; and

WHEREAS, the jurisdictional limit of the District Courts of Alaska for recovery of debts owed using the small claims procedure is a maximum amount of ten thousand dollars (\$10,000); and

WHEREAS, the amount of past due sales tax, penalty and interest owed to the Borough by BAUER exceeds ten thousand dollars (\$10,000); and

WHEREAS, Bruce Bauer d/b/a Funny Farm has failed to obtain a Borough business license as required by HBC 5.02.010(A),

NOW, THEREFORE BE IT RESOLVED, that the Haines Borough Assembly authorizes the Borough Attorney to file suit against Bruce Bauer d/b/a Funny Farm and any other person

legally responsible for payment of the past due sales and excise tax to recover the past due tax, penalty and interest, obtain an injunction ordering compliance with the Borough's business license ordinance and sales tax ordinance and all other damages or relief to which the Borough may be entitled.

Adopted by a duly-constituted quorum of the Haines Borough Assembly on this 8th day of July, 2014.

Attest:


Julie Cozzi, MMC, Borough Clerk




Stephanie Scott, Mayor