

**A Resolution of the Haines Borough Assembly Authorizing the Borough Attorney to File Suit to Collect Past Due Sales Tax from Hog Heaven Caffeine & Grub LLC.**

**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**, Hog Heaven Caffeine & Grub LLC ("HHCG") has failed to timely report and remit sales tax as required by Haines Borough Code Sections 3.80.080 and 3.80.090; and

**WHEREAS**, the Haines Borough sent a letter to Hog Heaven Caffeine & Grub LLC reminding HHCG of its obligation to file tax returns and remit sales tax on a timely basis and informing them 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 Hog Heaven Caffeine & Grub LLC following the third month of its delinquency reminding HHCG of its obligation to file tax returns and remit sales tax on a timely basis and informing HHCG that if it 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 Hog Heaven Caffeine & Grub LLC a copy of a sales tax assessment prepared after its failure to respond to earlier requests for filing tax returns and remitting payment informing them 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 Hog Heaven Caffeine & Grub LLC; 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 Hog Heaven Caffeine & Grub LLC, exceeds ten thousand dollars (\$10,000); and

**WHEREAS**, Hog Heaven Caffeine & Grub LLC 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 Hog Heaven Caffeine & Grub LLC, Nancy Coleman, Kathryn Coleman and any other person legally responsible for payment of the past due sales 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 8<sup>th</sup> day of July, 2014.

Attest:

  
Julie Cozzi, MMC, Borough Clerk



  
Stephanie Scott, Mayor