

An ordinance of the Haines Borough Amending Haines Borough Code Chapter 3.80 to Collect Sales Tax from Certain Remote Sellers

BE IT ENACTED BY THE HAINES BOROUGH ASSEMBLY:

Section 1. Classification. Section 5 of this ordinance is of a general and permanent nature and the adopted amendment shall become a part of the Haines Borough Code.

Section 2. Severability. If any provision of this ordinance or any application thereof to any person or circumstance is held to be 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 is effective upon adoption. No obligation to collect tax resulting from adoption of this ordinance shall be applied retroactively.

Section 5. Amendment of Section 3.80.020. Haines Borough Code 3.80.020 is amended, as follows:

NOTE: **Bolded**/UNDERLINED ITEMS ARE TO BE ADDED
STRIKETHROUGH ITEMS ARE DELETED

3.80.020 Definitions.

For the purposes of this chapter, the following words and phrases shall have the meanings respectively ascribed to them by this section:

...

"Retail sale" means any sale of real or tangible personal property **or services**, including barter, credit, installment and conditional sales, for any purpose other than resale in the regular course of business. The delivery of property in the borough **is considered subject to sales tax if the** ~~by a seller whose principal place of business is outside the borough to a buyer or consumer is a retail sale made within the borough if such retailer maintains any office, distribution or sales house or any other place of business, or solicits business or receives orders through any agent, salesperson, or other type of representation within the borough,~~ **conducts online sales of goods and services for items deliverable to buyers or consumers within the borough, or solicits business or accepts orders through any agent, salesman, member or representative within the borough. Electronic and internet sales from sellers whose principal place of business is outside of the Haines Borough are only "retail sales" if either a) they had gross revenue exceeding \$100,000 from delivery of tangible personal property or products or services transferred electronically into the State of Alaska in the current or previous calendar year; or b) they had more than two hundred separate transactions selling tangible personal property, or transferring any product or service electronically for delivery into the State of Alaska in the current or previous calendar year.**

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ADOPTED BY A DULY CONSTITUTED QUORUM OF THE HAINES BOROUGH ASSEMBLY THIS
11TH DAY OF JUNE 2019.



Janice Hill

Hon. Janice Hill, Mayor

ATTEST:

Alekka Fullerton

Alekka Fullerton, Borough Clerk

Date Introduced: 05/14/19
Date of First Public Hearing: 05/28/19
Date of Second Public Hearing: 06/11/19