

An Ordinance of the Haines Borough amending Haines Borough Code Section 3.80.035 to correct the label of the existing Transient Lodging tax.

BE IT ENACTED BY THE HAINES BOROUGH ASSEMBLY:

Section 1. Classification. 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.

Section 4. Amendment of HBC Section 3.80.035. Section 3.80.035 of the Haines Borough Code is hereby amended, as follows:

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

3.80.035 Levy of excise Transient Lodging taxes.

A. An excise **sales** tax equal to four percent of the rent is levied on all transient lodging rentals within the borough.

B. Rentals of lodging for a period of less than 30 consecutive days shall be subject to the transient lodging tax even if the space was originally taken with the intent to use or occupy the space for 30 or more consecutive days.

C. Each guest is responsible for paying the transient lodging tax imposed by this section. The tax shall be due and payable at the time the rent for the lodging is paid. Any unpaid tax due to a change in the length of an occupant's stay shall be due and payable when the guest ceases to occupy or use space at the place of lodging.

D. Every operator renting transient lodging subject to taxation under this section shall collect the taxes imposed by this section from the guest at the time of collection of the rent for the space and shall transmit the same to the borough.

E. Except as otherwise provided in this section, the reporting, collection and penalties for failure to comply with this section shall be governed by the provisions of this code applicable to other sales taxes.

ADOPTED BY A DULY CONSTITUTED QUORUM OF THE HAINES BOROUGH ASSEMBLY THIS 26th DAY OF SEPTEMBER, 2017.

ATTEST:


Julie Cozzi, MMC, Borough Clerk




Janice Hill, Mayor

Date Introduced: 08/22/17
Date of First Public Hearing: 09/12/17
Date of Second Public Hearing: 09/26/17