

CODE ORDINANCE

Sponsored by: Borough Manager
Introduced: 05/18/21
Public Hearing: 06/01/21
Adopted: 06/01/21

**MATANUSKA-SUSITNA BOROUGH
ORDINANCE SERIAL NO. 21-047**

AN ORDINANCE OF THE MATANUSKA-SUSITNA BOROUGH ASSEMBLY ENACTING MSB 1.15.095, TAX PAYMENTS, TIMELINESS, PROOF, PRESUMPTIONS; STANDARDIZING RULES OF TIMELINESS, PROOF, AND PRESUMPTIONS REGARDING TAX PAYMENTS.

WHEREAS, the intent and rationale for this ordinance are found in the accompanying Informational Memorandum No. 21-093.

BE IT ENACTED:

Section 1. Classification. This ordinance is of a general and permanent nature and shall become a part of the Borough Code.

Section 2. Amendment of section. MSB 1.15.095 is hereby enacted to read as follows:

1.15.095 TAX PAYMENTS, TIMELINESS, PROOF,
PRESUMPTIONS.

(A) It is the intent of the Matanuska-Susitna Borough to standardize the rules regarding timeliness, proof, and presumptions related to all forms of tax payments required to be made to the Matanuska-Susitna Borough. It is the responsibility of the taxpayer to ensure timely payment of taxes.

(B) This chapter applies to all returns and tax payments required to be made to the Matanuska-Susitna

Borough unless otherwise specified in section (G). In this chapter "taxpayer" means the person paying a tax or filing a return.

(C) A tax return or tax payment is timely made when:

(1) Received by the Matanuska-Susitna Borough on or before the date due; or

(2) Received after the due date, but postmarked on or before the due date of the tax.

(D) A tax return or tax payment received by the Matanuska-Susitna Borough after the due date with no postmark, or with a postmark after the due date, is not timely unless the taxpayer provides an official statement from the United States Postal Service or private delivery service that describes the specific circumstances under which the postal service or private delivery service incorrectly posted the individual's application or caused a delay in posting. The only evidence which may be considered in determining timeliness is:

(1) a postmark;

(2) dated proof of proper use of registered or certified mail;

(3) dated proof of proper use of a private delivery service; or,

(4) a official statement from the United States Postal Service or private delivery service that describes the incorrect postmark or delay in posting.

No other evidence may be considered.

(E) The exclusive means to establish evidence of delivery of a tax return or tax payment to the Matanuska-Susitna Borough are:

(1) a dated receipt from the Borough showing proof of delivery;

(2) dated proof of proper use of registered or certified mail; or,

(3) dated proof of proper use of a private delivery service.

No other evidence of delivery, postmark, mailing, or use of private delivery service will be prima facie evidence of delivery or raise a presumption that the tax return or tax payment was actually delivered to the Matanuska-Susitna Borough.

(F) *Special Rule for Online Payments.* An online tax return or tax payment must be received electronically by the Matanuska-Susitna Borough on or before midnight Alaska Time on the date due. Proof of timely making an online payment is a copy of the computer-generated page containing the receipt for tax return or tax payment

received by the taxpayer after completing the online process. No other evidence of online tax return or online tax payment may be considered. The failure or unavailability of any system of the taxpayer, of the Matanuska-Susitna Borough, or of any third party is not a consideration and shall not excuse untimely tax returns or tax payments.

(G) This chapter does not apply to the following chapters of Borough code which require actual receipt by the Matanuska-Susitna Borough at a specified date and time and provide that failure of the post office or private delivery service is not an excuse:


(1) MSB 3.70 Service Area Sales Tax.

Section 3. Effective date. This ordinance shall take effect July 1, 2021.

ADOPTED by the Matanuska-Susitna Borough Assembly this 1 day
of June, 2021.


VERN HALTER, Borough Mayor

ATTEST:


LONNIE R. McKECHNIE, CMC, Borough Clerk
(SEAL)

PASSED UNANIMOUSLY: Hale, Nowers, McKee, Yundt, Tew, Sumner, and
Boeve