

**SUBJECT:** AN ORDINANCE OF THE MATANUSKA-SUSITNA BOROUGH ASSEMBLY AMENDING MSB 3.32.050 RETURNS; PAYMENTS; PENALTIES, AND MSB 3.32.055 INVOLUNTARY FILING, APPEAL, TO PROVIDE FOR A MINIMUM PENALTY FOR FAILURE TO FILE BY AN OPERATOR.

**AGENDA OF:** August 7, 2018

**ASSEMBLY ACTION:**

Adopted without objection 8-21-18  
BOM

**MANAGER RECOMMENDATION:** Introduce and set for public hearing.

**APPROVED BY JOHN MOOSEY, BOROUGH MANAGER:** \_\_\_\_\_

Route To:	Department/Individual	Initials	Remarks
	Originator	mve	
	Finance Director	CS	
	Borough Attorney	AS	
	Borough Clerk		

**ATTACHMENT (S) :** Fiscal Note: YES X NO \_\_\_\_\_  
Ordinance Serial No. 18-077 (6 pp)

**SUMMARY STATEMENT:** Borough staff has identified the necessity of revising the borough code as it relates to transient accommodations tax, in particular the penalty for failure to file a return by an operator.

Borough code needs to be revised to provide for a minimum penalty for failure to file a transient accommodations tax return to address the costs associated with the involuntary filing process.

**RECOMMENDATION OF ADMINISTRATION:** Staff recommends adoption of Ordinance 18-077 amending MSB 3.32.050 and MSB 3.32.055 to allow a minimum failure to file penalty.

# MATANUSKA-SUSITNA BOROUGH FISCAL NOTE

Agenda Date: August 7, 2018

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ORIGINATOR: Marcia vonEhr, Document Specialist

FISCAL ACTION (TO BE COMPLETED BY FINANCE)	FISCAL IMPACT <span style="border: 1px solid blue; border-radius: 50%; padding: 2px;">YES</span> NO
AMOUNT REQUESTED \$ *	FUNDING SOURCE
FROM ACCOUNT #	PROJECT #
TO ACCOUNT : 100.00.000 348.200	PROJECT #
VERIFIED BY: <i>Barbara Sauer</i>	CERTIFIED BY:
DATE: 6/28/18	DATE:

EXPENDITURES/REVENUES: (Thousands of Dollars)

OPERATING	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023
Personnel Services						
Travel						
Contractual						
Supplies						
Equipment						
Land/Structures						
Grants, Claims						
Miscellaneous						
TOTAL OPERATING						

CAPITAL						
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REVENUE		*	→			
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FUNDING: (Thousands of Dollars)

General Fund						
State/Federal Funds						
Other		*	→			
TOTAL		*	→			

POSITIONS:

Full-Time						
Part-Time						
Temporary						

ANALYSIS: (Attach a separate page if necessary) \* The amount collected is dependant on the filing.

PREPARED BY: \_\_\_\_\_ PHONE: \_\_\_\_\_  
 DEPARTMENT: *Chieftain* DATE: \_\_\_\_\_  
 APPROVED BY: *[Signature]* DATE: 6/28/18