

PENDING

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**MATANUSKA-SUSITNA BOROUGH
ORDINANCE SERIAL NO. 16-091**

AN ORDINANCE OF THE MATANUSKA-SUSITNA BOROUGH ASSEMBLY, AMENDING MSB 3.32.020(A), PAYMENT AND COLLECTION OF TAX, TO INCREASE THE TRANSIENT ACCOMMODATIONS TAX TO EIGHT PERCENT, AND PROVIDING FOR THE SUBMISSION TO THE VOTERS OF THE BOROUGH OF A PROPOSITION RATIFYING THE INCREASE IN SUCH TAX AT THE OCTOBER 4, 2016 BOROUGH REGULAR ELECTION.

BE IT ENACTED BY THE ASSEMBLY OF THE MATANUSKA-SUSITNA BOROUGH:

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 3.32.020(A) is hereby amended to read as follows:

(A) The borough levies a tax on all overnight accommodations rent payable to an operator and not exempt from taxation under subsection (B) of this section in the amount of [5] 8 percent of the overnight accommodations rent. If the guest pays for a recreational tour package that includes overnight accommodations, the portion of the package total that pays for the overnight accommodation will be subject to this tax. The guest shall pay the tax to the operator at the time the rent is paid. The operator

shall collect the tax when the operator collects the rent. The operator shall state the tax [is] as a separate item on the guest's bill.

Section 3. Submission to Voters. The Borough Clerk is directed to place before the voters at the regular borough election on October 4, 2016, the question of whether the additional tax adopted under this ordinance should be levied. The ballot proposition submitted to the voters shall read substantially as follows:

PROPOSITION NO. _____

Additional 3 Percent Transient Accommodations Tax

Shall the Matanuska-Susitna Borough levy and collect an additional 3 percent tax of the amount charged persons for using transient accommodations within the Borough, for a total of 8 percent?

YES

NO

Section 4. Effective Date. Section 2 of this ordinance shall take effect January 1, 2017, if the proposition described in Section 3 is approved by a majority of the qualified voters voting on the proposition at the regular borough election on October 4, 2016. The remaining sections shall become effective upon adoption by the Matanuska-Susitna Borough Assembly.

ADOPTED by the Matanuska-Susitna Borough this - day of -,
2016.

VERN HALTER, Borough Mayor

ATTEST:

LONNIE R. McKECHNIE, CMC, Borough Clerk

(SEAL)