1<sup>st</sup> Reading May 11, 2020 2<sup>nd</sup> Reading May 26, 2020

Presented by:
Council Member Martinson
Action Taken:
Yes No Abstain

## CITY OF NOME, ALASKA

## ORDINANCE NO. O-20-05-02 (AMENDED)

## AN ORDINANCE OF THE NOME COMMON COUNCIL, NOME, ALASKA, PROVIDING FOR A TEMPORARY REDUCTION OF SALES TAX FOR THE MONTHS OF JUNE, JULY, AND AUGUST OF 2020

WHEREAS, the United States Center for Disease Control and Prevention ("CDC") has identified the COVID-19 virus as a new stain of coronavirus not previously identified in humans, causing respiratory disease that can result in serious illness or death and which poses a significant public health risk; and

WHEREAS, on March 11, 2020, the World Health Organization declared a pandemic related to COVID-19; and

WHEREAS, on March 11, 2020, Governor Mike Dunleavy declared a Public Health Disaster Emergency in the State of Alaska; and

WHEREAS, on March 13, 2020, President Donald Trump declared a National Emergency; and,

WHEREAS, on March 17, 2020 the City of Nome adopted Emergency Ordinance O-20-07, declaring that the Coronavirus threat and impact constituted a public health emergency; and,

WHEREAS, there is currently imposed a seasonal sales tax of seven percent (7%) of the selling price on all retail sales and rentals of goods and services in the City; and,

WHEREAS, the coronavirus emergency has impacted the livelihoods of residents and small business in the City of Nome; and

WHEREAS, the City desires to reduce negative financial impacts to residents and small businesses struggling through the coronavirus by temporarily reducing seasonal sales levy for remainder of summer 2020;

**THEREFORE, BE IT ORDAINED** by the Nome Common Council as follows:

**Section 1.** Classification: This is a non-code ordinance.

**Section 2.** Temporary Reduction in Seasonal Sales Tax Levy. From June 1, 2020 through August 31, 2020, the 7% sales tax levy established by NCO 17.10.010(b) shall be reduced to a 5% sales tax levy.

## Section 3. No Additional Reduction in Levy.

- A. This ordinance shall not reduce or otherwise affect the 5% sales tax levy established by NCO 17.10.010(a).
- B. This shall not reduce or affect the 7% sales tax levy established by NCO 17.10.010(b) during any period other than June 1, 2020 through August 31, 2020.

**Section 4.** Severability. If any part or provision of this ordinance or application thereof to any person or circumstances is adjudged invalid by any court of competent jurisdiction, such judgment shall be confined in its operation to the part, provision, or application directly involved in all controversy in which this judgment shall have been rendered, and shall not affect or impair the validity of the remainder of this title or application thereof to other persons or circumstances. The City Council hereby declares that it would have enacted the remainder of this ordinance even without such part, provision or application.

**Section 5.** Effective Date. This ordinance shall be effective June 1, 2020 until August 31, 2020.

**ADOPTED** and **ENACTED** this 26th day of May, 2020.

JERALD BROWN, Acting Mayor

ATTEST:

BRYANT HAMMOND, City Clerk