

**ANCHORAGE, ALASKA**  
**AO No. 2020-117(S-1)**

1 **AN ORDINANCE OF THE ANCHORAGE MUNICIPAL ASSEMBLY PROVIDING FOR**  
2 **BUSINESS PERSONAL PROPERTY TAX RELIEF TO ELIGIBLE TAXPAYERS**  
3 **FINANCIALLY IMPACTED BY GOVERNMENT ORDERS, AS AN ECONOMIC**  
4 **STIMULUS MEASURE IN RESPONSE TO THE COVID-19 PUBLIC HEALTH**  
5 **EMERGENCY.**  
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8 **WHEREAS**, pursuant to the authority granted in Article V, Section 5.02 of the Home Rule  
9 Charter for the Municipality and Anchorage Municipal Code section 3.80.040, the Mayor  
10 declared a civil emergency on March 12, 2020 in response to the COVID-19 pandemic;  
11 and

12  
13 **WHEREAS**, to preserve life in and adjacent to the Municipality, the Mayor issued  
14 Emergency Orders EO-01 through EO-15 to help slow the spread of the virus and protect  
15 the public health, safety and welfare; and

16  
17 **WHEREAS**, the emergency orders in Anchorage, the State of Alaska, and throughout the  
18 nation have resulted in some businesses closing, some workers being laid off, and resulting  
19 economic impacts; and

20  
21 **WHEREAS**, Anchorage desires to protect public health to the greatest extent possible  
22 while reducing economic impacts to the businesses in the Municipality of Anchorage given  
23 that closed businesses, a significantly reduced tourism season and other reduced  
24 economic activity have had devastating effects on the local businesses that pay personal  
25 property taxes; now, therefore,

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27 **THE ANCHORAGE ASSEMBLY ORDAINS:**  
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29 **Section 1.** A taxpayer who has paid or owes business personal property tax under  
30 Anchorage Municipal Code (AMC) chapter 12.10 for the 2020 tax year, ~~[is authorized to~~  
31 ~~make [MAY REQUEST] a reduction]~~ may request a discount of up to 16% of the total  
32 2020 tax amount, exclusive of any penalties or interest due, not to exceed \$5,000. [to their  
33 2021 tax liability.]  
34

- 35 **A.** The discount shall be calculated as follows:  
36 1. 8% for the first 30 days of closure; and  
37 2. 2% for each additional week, up to the 16% maximum.  
38

39 **Section 2.** In order to receive a discount [reduction], the taxpayer must submit a written  
40 [grant] certification [form with their 2021 tax return] [APPLICATION] to the Municipal  
41 Treasurer [by the deadline specified in AMC 12.10.040B]. The Treasurer shall provide a  
42 certification [AN APPLICATION] form for taxpayer use. The form shall be posted on the

1 Municipality's website in a conspicuous location. In order to be considered, the form  
 2 [APPLICATION] must include the following:

3  
 4 A. Taxpayer business name and municipal tax account number.

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 6 B. Certification signed by an authorized representative that:

- 7  
 8 1. the business was required to close by one or more State of Alaska or  
 9 Municipality of Anchorage COVID-19 Orders.
- 10  
 11 2. the closure or closures lasted for at least a cumulative 30 normal  
 12 business days for that business. A closure period may include days  
 13 when the business was allowed to reopen under conditions, but the  
 14 business was not able to comply with the reopening conditions and  
 15 therefore did not reopen.
- 16  
 17 3. if a bar, restaurant, brewery, food and beverage kiosk, or other  
 18 establishment serving food or beverages, the business did not provide  
 19 delivery, drive-thru, or take out service during the closure.
- 20  
 21 4. the business has no unpaid municipal tax liability from a prior year,  
 22 unless the liability is currently under appeal.
- 23  
 24 5. the business:
- 25  
 26 a. had less than \$1 million in gross revenue in 2020;  
 27 b. had no more than twenty total full-time or part-time employees  
 28 at any one time in 2020; and  
 29 c. is located in the Municipality of Anchorage.

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 31 [the business, including any affiliates as defined in 13 C.F.R. 121,  
 32 meets the applicable size standard of a small business under 13  
 33 C.F.R. 121.]

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 35 **Section 3.** In order to be considered, certifications [~~applications~~] must be received no  
 36 later than March 1, 2021. ~~December 31, 2020.~~ ~~[Certifications Applications shall be~~  
 37 ~~reviewed for compliance and eligibility pursuant to the standards applicable to~~  
 38 ~~business personal property tax returns. If approved, and funding is available, †] The~~  
 39 ~~discount [reduction]~~ shall be paid to the taxpayer prior to December 31, 2021. ~~[applied to~~  
 40 ~~the taxpayer's 2021 business personal property tax liability.]~~ All discounts are  
 41 contingent on the availability of eligible federal or state grant funding. If grant funding is  
 42 insufficient, discounts shall be prorated.

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 45 **[A. The reduction shall be calculated as follows:**

- 46  
 47 **1. 8% for the first 30 days of closure; and**  
 48 **2. 2% for each additional week, up to the 16% maximum.**

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 50 **B. If the discount reduction is greater than the taxpayer's 2021 business**

~~personal property tax liability, there shall be no carryover of the difference to later or other municipal tax liabilities and no refund to the taxpayer.]~~

**Section 4.** Submittal of a false form [APPLICATION] shall be treated as submittal of a false tax return and punishable by a civil penalty under AMC subsection 1.45.010B.

~~**Section 5. Denial of a reduction [AN APPLICATION] may be appealed to the Municipal CFO under AMC chapter 3.60.**~~

**Section 5[6].** This ordinance shall be effective immediately upon passage and approval by the Assembly.

PASSED AND APPROVED by the Anchorage Assembly this \_\_\_\_\_ day of \_\_\_\_\_, 2020.

\_\_\_\_\_  
Chair of the Assembly

ATTEST:

\_\_\_\_\_  
Municipal Clerk

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