

*Accepted indefinitely 12/17/03*

Von Gemmingen

Submitted by: Assemblymembers Tremaine, /

Prepared by: Department of Assembly

For reading: November 18, 2003

**ANCHORAGE, ALASKA**

**AO NO. 2003-158**

**AN ORDINANCE OF THE ANCHORAGE MUNICIPAL ASSEMBLY AMENDING  
CHAPTER 12.20, HOTEL-MOTEL ROOM TAX, TO AMEND THE CHAPTER HEADING  
AND DEFINITIONS TO INCLUDE OPERATORS OF BED & BREAKFAST GUEST  
FACILITIES WITH 1-3 ROOMS.**

THE ANCHORAGE ASSEMBLY ORDAINS:

**Section 1.** Anchorage Municipal Code Chapter 12.20 is amended to read as follows:

**Chapter 12.20 [HOTEL-MOTEL] GUEST ROOM TAX**

**Section 2.** Anchorage Municipal Code section 12.20.010 is hereby amended to read as follows:

**12.20.010 Definitions.**

The following words, terms and phrases, when used in this chapter, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

*Chief Fiscal Officer* means the Chief Fiscal Officer of the Municipality of Anchorage or his designee.

*Department* means the Municipality of Anchorage Finance Department.

*Guest* means a person who rents a room whether for use or occupancy by such person or by others, provided, however that "guest" does not include a person, not an operator, acting as an agent for or on behalf of another person to facilitate the room rental and merely transfers rent collected to an operator.

*Hostel dormitory* means a lodging room, containing four or more beds and a minimum of 30 square feet of total floor area per bed, used exclusively as non-private communal sleeping quarters generally for unrelated persons and having a daily fee per person which is no higher than that which is promulgated by the Youth Hostel International.

*Operator* means a person who owns, operates or controls any facility in which there is rented

or offered for rent one or more [THAN THREE] rooms, the rent for which is, or absent an exemption under this chapter would be, taxable under this chapter.

1. Exempt operator is an operator who has qualified for an exemption under and has fulfilled the requirements of Section 12.20.025.

*Person* means all persons both natural and artificial, political subdivisions of any state and any person acting for or on their behalf and any combination or aggregation thereof.

*Quarter* means one of the four consecutive three-month periods in a calendar year.

*Rent* is the monetary value of any consideration, whether money, property or services, given in exchange for the right to use or occupy a room.

*To rent or rent* (in any conjugation of the verb form) a room means to provide or obtain the right to use or occupy a room in exchange for rent.

*Room* means any room, suite of rooms, facility or structure or any part thereof which is rented or offered for rent for use as a residence, dwelling, place of lodging or other use auxiliary to such residential, dwelling or lodging use; provided however, that "room" shall not include a hostel dormitory or any room used exclusively as part of a business, such as a hospital or university dormitory, whose primary purpose is other than providing meals, lodging, entertainment or recreation.

*Tax return* is the quarterly report to be submitted to the department as required by Section 12.20.050.

(GAAB 10.20.010; AO No. 84-40; AO No. 86-210; AO No. 96-103, § 1, 4-1-97; AO. No. 97-3, § 1, 4-1-97; AO No. 97-68(S), §§ 1, 2, 5-6-97)

**Section 3.** This ordinance shall become effective on April 1, 2004.

PASSED AND APPROVED by the Anchorage Assembly this \_\_\_\_\_ day of \_\_\_\_\_, 2003.

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Chair

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6 Municipal Clerk

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