



**Lake and Peninsula Borough**

P. O. Box 495  
King Salmon, AK 99613-0495

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**PROFESSIONAL GUIDE TAX RETURN**

Business Name

Address

LPB#:  
(Taxes due by the 30<sup>th</sup>  
the following month)

Qtr  
1st  
2nd  
3rd  
4th

USE THIS SCHEDULE IF YOU PROVIDE **GUIDE SERVICES ONLY** (NOT PROVIDED BY AN INN, LODGE OR HOTEL)

Information		
1	Number of Visitors	
2	Number of Guides	
3	Number of Days in the Field	
Guide Tax		
4	Total Visitor and Guide Days (this is the total of all visitors X days in field plus all guides X days in field)	
5	Total Visitor and Guide Days (Line 4) X \$3.00	
6	Total Guide Tax Due (Line 5)	
Primitive Camp Tax		
7	Number of Primitive Camps (List locations of camps on form below)	
8	Number of Primitive Camps (Line 7) X \$250	
9	Total Primitive Camp Tax (Line 8)	
Total Taxes Due		
10	Total Tax Due (Line 6 + Line 9)	
12	Penalties and Interest (Late fee of \$150 or 5% of Line 10, whichever is greater)	
13	Total Payment Due	

PRIMITIVE CAMPS – ENTER CO=ORDINANTES (IF KNOWN) OR NEAREST COMMUNITY

	SECTION	TOWNSHIP	RANGE	NEAREST COMMUNITY
1				
2				
3				
4				

**You can pay your tax on line at: <https://smartpayform.com/PayPage1/landptaxpy>**

I hereby certify that the statements made herein have been examined by me, and are, to the best of my knowledge, true and complete and that I understand that the Lake and Peninsula Borough may impose a tax lien on my property in the event of tax delinquency.

Signature of Applicant or Agent in Borough

Date

INVALID WITHOUT SIGNATURE AND DATE

Example Spreadsheet for tracking Tax days/nights					
	Days in Field	Number of Guides	Guide Days in Field	Total Visitor and Guide Days	
Guest 1	3	1	3	6	
Guest 2	5	1	5	10	
Guest 3	5	0	5	5	
Guest 4	5	0	5	5	
Guest 5	5	0	5	5	
Guest 6	8	2	8	24	
Guest 7	8	0	8	8	
Guest 8	8	0	8	8	
Guest 9					
Guest 10					
Guest 11					
Guest 12					
Guest 13					
Guest 14					
Guest 15					
				71	
Guest 1 went fishing/hunting for 3 days with 1 guide.					
Guest 2, 3, 4, and 5 were a group with 1 guide for the group out for 5 days.					
Guest 6, 7, and 8 were a group with 2 guides for the group out for 8 days.					

## DEFINITIONS

LPB CODE §6.50.140(2) "Professional Guide" means a person who contracts to guide, lead, direct, or accompany others on hunting, fishing, sightseeing, rafting, camping, hiking or other recreational trips within the Borough. exemptions include, 1) Lodge operators who do not engage in guiding as defined herein, 2) lodge employees who provide guide services to lodge customers pursuant to their employment by the lodge provided that the lodge itself has a valid guiding permit, 3) professional guide employees who do not directly contract with members of the public to provide guiding services, and 4) air taxi operators unless such operators provide one or more of the services listed above in addition to providing air transportation.

LPB CODE §6.50.140(5) "Visitor day" means one calendar day (24 hrs.), or portion thereof, for each person who visits the Borough and participates in guided activities as described herein including guides and any other individuals associated with such visits for any part of one day ( 24 hrs. from midnight to midnight). For example, one guide, one assistant guide, and four clients visiting the Borough on September 1st at 8AM, spending 3 nights, and leaving on September 4th, equals 24 visitor days. (6 people x 4 days = 24 visitor days)

LPB CODE §6.50.020 "Primitive Camp"

4. Professional Guides who provide guiding services and primitive overnight accommodations.
  - (a) Primitive overnight accommodations include cabins without indoor plumbing, running water, or restroom facilities. They also include established, permanent, or semi-permanent camps that have wall tents, framed huts, or other semi-permanent shelter. Camps qualify as "established" or permanent if they contain improvements such as cooking facilities, storage facilities for equipment, food, or fuel, and improvements to provide for solid waste disposal, human waste disposal, and drinking water. These overnight accommodations must be for the exclusive use of the guide's clients and used as part of the guiding package or tour.
  - (b) If these facilities are available for rent by the general public or if they do not qualify as primitive as defined herein, they are subject to the Borough's Hotel-Motel Room Tax (Chapter 6.90 of the Municipal Code).
5. Professional guides who carry tents, sleeping bags, stoves, and other camping gear with them and camp in the field and carry this equipment out again; taking all such equipment with them when they leave, are subject to the guiding fee established above but are exempt from the overnight accommodation fees established above. (Amended by Ordinance 09-09; 11/14/09)

LPB CODE 6.50.020B. The Borough Tax Administrator may require that the applicant submit copies of all activity reports provided to the National Park Service, US Fish and Wildlife Service, or other Federal land management agencies, copies of fish and game harvest reports submitted to the Alaska Department of Fish and Game, copies of any occupational or business licenses required by the Alaska Department of Fish and Game, Department of Commerce, or other State or Federal Agency, and copies of any leases or land use permits obtained from the Department of Natural Resources or other State or Federal Agency or affected private landowner in cases where the Tax Administrator has reason to believe that the professional guide has not complied with the requirements of this Chapter.

**Please submit copies of all activity reports provided to the National Park Service (CUA), US Fish and Wildlife Service, or other Federal land management agencies, copies of fish and game harvest reports submitted to the Alaska Department of Fish and Game, big game hunt reports with your tax forms. Information will remain confidential and only used for tax purposes only.**