

Presented by: The Manager
Introduced: 12/21/98
Drafted by: J.R. Corso

RESOLUTION OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 1975

**A Resolution Authorizing the Forgiveness of Uncollected Sales Taxes
on Certain Shopping Mall Membership Dues.**

WHEREAS, Ordinance 98-41 establishes a sales tax exemption for certain shopping mall membership dues, and

WHEREAS, pursuant to CBJ 69.05.105 the manager has found that pre-exemption sales taxes have never been collected on a substantial portion of mall membership dues payments;

NOW, THEREFORE, BE IT RESOLVED BY THE ASSEMBLY OF THE CITY AND BOROUGH OF JUNEAU, ALASKA:

Section 1. Forgiveness of Uncollected Sales Tax. The manager shall forgive the payment of uncollected sales taxes, interest and penalty thereon owing as of the effective date of this resolution for membership dues and assessments, initiation fees and donations paid to a shopping center merchants' association whose membership is restricted to, and required of, the tenants of a one-owner shopping center and their common lessor but only to the extent such payment was made for the purpose of promoting the general business interests of its members.


Section 2. Effective Date. This resolution shall be effective on January 21, 1999.

Adopted this 21st day of December, 1998.



Dennis Egan, Mayor

Attest:



Marian J. Miller, Clerk