

Presented by: The Manager  
Introduced: 03/24/97  
Drafted by: J.R.C.

## RESOLUTION OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 1858

### **A Resolution Urging the Alaska Legislature to Adopt House Bill 132 Which Would Lift Restrictions on Municipal Taxation of Alcoholic Beverages.**

WHEREAS, state law generally prohibits municipalities from imposing a special sales tax on alcoholic beverages, and

WHEREAS, this prohibition does not apply to municipalities such as the City and Borough of Juneau, which has a sales tax on alcoholic beverages that was in effect before July 1, 1985, and

WHEREAS, most Alaskan cities are unable to take advantage of this exemption, and must deal with the social costs of alcohol by taxing all citizens, and

WHEREAS, experience in the City and Borough of Juneau has shown that a sales tax on alcoholic beverages is a fair and effective way to fund the social services made necessary by the effects of alcohol consumption, and

WHEREAS, House Bill 132 would give to each Alaskan municipality the ability to determine for itself whether a sales tax on alcoholic beverages would address local needs;


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

**Section 1.** That the Assembly urges the Alaska Legislature to adopt House Bill 132 which would lift restrictions on municipal taxation of alcoholic beverages.

**Section 2.** The Clerk shall distribute copies of this resolution to the Juneau Legislative Delegation.

**Section 3. Effective Date.** This resolution shall be effective immediately upon adoption.

Adopted this 24<sup>th</sup> day of March, 1997.

  
DEPUTY Mayor

Attest:

  
Clerk