

Presented by: The Manager
Introduced: 10/20/83
Drafted by: G.L.S.

RESOLUTION OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 985

A RESOLUTION AMENDING RESOLUTION SERIAL NO. 462,
AS AMENDED, TO ESTABLISH A FUEL FLOWAGE FEE
FOR JET FUEL FOR COMMERCIAL AIRLINES.

WHEREAS, in order to permit the Juneau airport fuel distributor to remain competitive with other fuel suppliers in Southeast Alaska, the assembly exempted the sale of jet fuel from the sales tax, and

WHEREAS, such exemption removed not only the burden of the recent 3% increase in sales tax but also the 1% tax charged for many years, and

WHEREAS, the 1% sales tax did not create a competitive disadvantage, and

WHEREAS, it would be appropriate to establish a fuel flowage fee for such jet fuel at approximately the same level as the prior 1% sales tax,

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

1. Resolution Serial No. 462, as amended by Resolution Serial Nos. 583, 598, 695, and 979 is further amended by repealing section 1(c) and reenacting a new paragraph 1(c) reading:

(c) Fuel Flowage Fee.

(1) There shall be paid for each gallon of aviation gas and jet fuel transferred at the Juneau Municipal Airport from a fuel supplier to aircraft or portable containers a fuel flowage fee as follows:

Privately owned aircraft of any size not engaged in commercial or charter service:	Aviation Gas	3¢ per gallon
	Jet Fuel	3¢ per gallon
Commercial airlines:	Jet Fuel	1-1/4¢ per gallon

(2) The fuel flowage fee shall be the liability the person or entity transferring such fuel, whether such person is the owner of the fuel or acting as the agent of the owner. If the person transferring fuel

is acting as the agent for the owner of the fuel, the owner of the fuel may pay the flowage fee but the agent shall remain liable for any non-payment. Flowage fees shall be paid to the city and borough not later than the last day of the month following the close of each calendar quarter.


2. This resolution shall become effective November 6, 1983.

Adopted this 20th day of October, 1983.



Mayor

Attest:



Clerk