

Presented by: Assemblymembers  
Grant and Poor  
Introduced: 10/20/83  
Drafted by: G.L.S.

RESOLUTION OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 986 am.

A RESOLUTION ESTABLISHING A CITIZENS' ADVISORY  
COMMITTEE FOR SALES TAX REVIEW.

WHEREAS, the economic climate of a community may often be related to its tax laws and their application, and

WHEREAS, it is the policy of the assembly to insure application of the city and borough sales tax and use tax ordinance in as uniform and equitable a manner as is practicable, and

WHEREAS, said sales tax ordinance is, in part, the product of a joint sales tax committee formed prior to the unification of the city and borough and has been amended from time to time to meet the circumstances of the moment, and

WHEREAS, it is appropriate to examine and evaluate the operation and effect of the sales and use tax ordinance, CBJ 69.05;

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

1. There is established the Citizens' Advisory Committee for Sales Tax Review.

2. The committee shall consist of nine members appointed by the assembly and who shall serve until March 31, 1984 unless the committee is sooner discharged by the assembly or unless the assembly, by motion, extends said date.

3. The committee shall have the following duties:

(a) Review the city and borough sales tax code, CBJ 69.05, its operation and impacts, and develop recommendations to the assembly for revisions which it believes appropriate. The committee shall, among other things, investigate limitations on the amount of sales tax paid in a single transaction and exemptions for non-residents of the city and borough who reside within the trade area of the city and borough.

(b) Secure revenue and administrative implications of revisions considered and recommended to the assembly.

(c) Present to the assembly by January 1, 1984 a report of the committee recommendations for revisions of the sales and use tax code. The report shall include revenue and administrative implications of the committee recommendations as well as comments or discussion of the various positive, negative and other effects of recommended changes.

4. The committee shall elect a chairman to conduct the meetings of the committee, and a vice-chairman to serve in the chairman's absence.

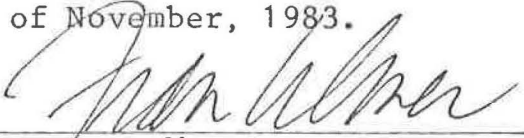
5. The committee shall meet at such places and times as it deems appropriate to timely discharge its duties. All meetings of the committee shall be open to the public.

6. The committee shall cause a journal of its proceedings to be kept which shall be a public record.

7. Staff support for the committee shall be provided by the attorney's office for legal matters, by the finance department for information on sales tax administration and revenue projections, and by the manager for such other assistance and support as is necessary.

8. Because of the need to address the issues that are the subject of this resolution as rapidly as possible, and notwithstanding the requirements of Resolution Serial No. 282, as amended by Resolution Serial No. 333, appointments to the committee may be made immediately upon adoption of this resolution.

Adopted this 1st day of November, 1983.

  
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Mayor

Attest:

  
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Clerk