

Withdrawn by Mayor 10-29-85

Introduced by: Mayor
Date: Oct. 29, 1985
Hearing: Dec. 3, 1985
Vote:
Action:

KENAI PENINSULA BOROUGH
ORDINANCE 85-86

ESTABLISHING AN ANNUAL MOTOR VEHICLE REGISTRATION TAX AND AMENDING KPB CHAPTER 5.12 TO CODIFY THIS TAX PROVISION.

WHEREAS, pursuant to AS 28.10.431, the Borough is given the option to levy a motor vehicle registration tax in lieu of the general personal property tax upon motor vehicles by which the State of Alaska will collect a tax on motor vehicles at the time the vehicle is registered within the Kenai Peninsula Borough; and

WHEREAS, by requiring that the tax on motor vehicles be collected by the State at the time of registration, a significant part of the Borough effort in collection of personal property tax will be alleviated; and

WHEREAS, it is to be expected that collection of the tax on motor vehicles through registration will be a more effective and efficient method of collecting taxes on motor vehicles than the general personal property tax levied and collected by the Borough;

NOW THEREFORE, BE IT ORDAINED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH:

Section 1. That there is hereby levied a motor vehicle registration tax within the Kenai Peninsula Borough according to the terms of AS 28.10.431.

Section 2. That the Borough Clerk is directed to file a notice of this election with the State Department of Motor Vehicles upon passage of this ordinance.

Section 3. That KPB Chapter 5.12 is amended by adding a new section 5.12.135 entitled "Exemptions--Motor vehicles", as follows:

5.12.135 Motor vehicles--Taxation, exemption. A. All motor vehicles registered with the State of Alaska within the Kenai Peninsula Borough are subject to motor vehicle registration tax under AS 28.10.431.

B. All motor vehicles subject to registration tax are exempt from the levy of any Borough property tax under KPB Chapter 5.12.

Section 4. That this ordinance shall take effect immediately upon its enactment.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH ON
THIS _____ DAY OF _____, 1985.

Assembly President

ATTEST:

Borough Clerk