

Introduced by: Bagley
 Date: February 17, 1998
 Hearing: March 17, 1998
 Action: Failed Introduction
 Vote: 3 Yes, 6 No

**KENAI PENINSULA BOROUGH
 ORDINANCE 98-05**

**AN ORDINANCE AMENDING THE TAX CODE TO
 REDUCE THE MOTOR VEHICLE TAX**

WHEREAS, in Ordinance 97-73 the assembly amended the personal property tax by exempting the first \$100,000 of personal property other than motor vehicles and watercraft, from property taxes, imposing a flat tax on watercraft and increasing the motor vehicle tax; and

WHEREAS, the increased motor vehicle tax is not effective until January 1, 1999; and

WHEREAS, the assembly finds that increasing the motor vehicle tax is not in the best interests of the borough and hereby intends to rescind that increase;

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

SECTION 1. That 5.12.245 (A) is amended to read as follows:

5.12.245. Personal property tax - Annual motor vehicle registration tax - Levy - Distribution.

A. There is levied a biennial motor vehicle registration tax within the borough pursuant to the provisions of AS 28.10.431 and as such statute may be hereafter amended, revised or replaced[, **BASED ON THE AGE OF THE VEHICLE AS DETERMINED BY MODEL YEAR IN THE FIRST YEAR OF THE BIENNIAL PERIOD, ACCORDING TO THE FOLLOWING SCHEDULE. THE CATEGORIES UNDER "TYPE" ARE INTENDED TO COINCIDE WITH THE CATEGORIES PROVIDED IN AS 28.10.431(B), AS NOW ENACTED OR AS MAY BE HEREINAFTER AMENDED:**

DMV TAX SCHEDULE

BIENNIAL SCHEDULE

TYPE	1997	1996	1995	1994	1993	1992	1991	1990 & EARLIER
PASSENGER	\$140	\$120	\$100	\$ 80	\$ 60	\$ 50	\$ 40	\$ 30
PICK UP/ VAN	\$140	\$120	\$100	\$ 80	\$ 60	\$ 50	\$ 40	\$ 30

DMV TAX SCHEDULE

BIENNIAL SCHEDULE

TYPE	1997	1996	1995	1994	1993	1992	1991	1990 & EARLIER
TAXICAB	\$150	\$130	\$110	\$ 90	\$ 70	\$ 60	\$ 50	\$ 40
MOTOR BUS	\$200	\$180	\$160	\$140	\$120	\$100	\$ 75	\$ 50
MOTORCYCLE	\$ 20	\$ 18	\$ 16	\$ 14	\$ 12	\$ 10	\$ 10	\$ 10
TRAILERS (NON-COMMERCIAL)	\$ 20	\$ 18	\$ 16	\$ 14	\$ 12	\$ 10	\$ 10	\$ 10
TTL COM (< 5K LBS)	\$150	\$130	\$110	\$ 90	\$ 70	\$ 60	\$ 50	\$ 40
TTL COM (5K, <= 12K)	\$200	\$180	\$160	\$140	\$120	\$100	\$ 75	\$ 50
TTL COML (>12K, <=18K)	\$300	\$260	\$220	\$180	\$140	\$100	\$ 80	\$ 60
TTL COM (>18K)	\$400	\$350	\$300	\$250	\$200	\$150	\$100	\$ 70
DEALER PLATES (INITIAL)	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100
D E A L E R (SUBSEQUENT SETS)	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100

SECTION 2. That the administration shall file written notice with the State of Alaska Department of Administration that the increased tax in Ordinance 97-73 has been rescinded and that the motor vehicle tax shall coincide with the amounts provided in AS 28.10.431, immediately upon enactment of this ordinance.

SECTION 3. That this ordinance shall take effect immediately upon its enactment.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS * DAY OF *, 1998.

Jack Brown, Assembly President

ATTEST:

Linda S. Murphy, Borough Clerk