Introduced by: Carey Date: Nov. 3, 1987 Vote: 4 YES 11 NO Action: DEFEATED

## KENAI PENINSULA BOROUGH

## **RESOLUTION 87-104**

## DECLARING BOROUGH POLICY ON TAX ENFORCEMENT MATTERS.

WHEREAS, some persons residing in Tyonek which is within the Kenai Peninsula Borough have recently stated that the borough cannot enforce its sales tax ordinances against them for various reasons, such as the status as Alaska natives; and

WHEREAS, the borough is required by the Alaska Constitution to treat all persons equally; and prohibited from favoring one group of persons over another because of their status;

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

<u>Section 1</u>. That the Kenai Peninsula Borough Assembly restates that the policy of the borough is, and has been, to enforce the property and sales taxes in a fair and equitable manner consistent with the state and local taxation laws.

Section 2. That this resolution takes effect immediately upon its adoption.

DEFEATED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH ON DAY OF \_\_\_\_\_\_, 1987.

## Jonathan W. Sewall, Assembly President

ATTEST:

Borough Clerk