

Introduced by: Moore  
Date: May 19, 1987  
Vote: Unanimous  
Action: Adopted

KENAI PENINSULA BOROUGH

RESOLUTION 87-46

ESTABLISHING A TASK FORCE TO EXAMINE ALTERNATIVE SOURCES TO CURRENT REVENUE MEANS WITHIN THE BOROUGH.

WHEREAS, the current system of generating revenues for borough operations is through real and personal property taxes combined with the retail sales tax; and

WHEREAS, a large business community exists in the Anchorage vicinity that does not impose a sales tax on all retail sales; and

WHEREAS, a large share of the cost of local government is placed upon local property owners through real property and personal property taxes; and

WHEREAS, it would be appropriate for the assembly to determine if the current tax methods equitably distribute the tax burden and whether alternative sources of revenue may exist that would more equitably distribute the cost of government.

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

Section 1. That there is created a task force by the assembly to be designated the Alternative Tax Revenue Sources Task Force. This task force shall serve until November 30, 1987 at which time it shall have prepared a final report of recommendations and findings. The purpose of the task force is to explore possible alternatives for raising revenue for borough operations in lieu of or supplementing the current system based on property and retail sales taxes. The alternatives should include various use taxes and the task force should consider the impacts on existing revenue programs, equity in distribution of the cost of government, and the impact of the alternative revenue systems on tax systems of cities as well as any limitations on alternatives which may exist under state or federal laws.

Section 2. That this task force shall consist of eleven members. One member shall be appointed from the assembly as the assembly representative on the task force; one member other than the borough attorney shall be appointed from the borough administration by the mayor; four members shall be appointed by the president of the assembly from the public at large; and the city councils of the cities of Homer, Kenai, Seldovia, Seward and Soldotna are requested to each appoint a representative. Consideration and effort should be given in making appointments to familiarity with government operations, accounting, experience

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in business that will reflect working knowledge and understanding of the impacts of various alternatives including possible tax consequences and impacts on businesses and individuals.

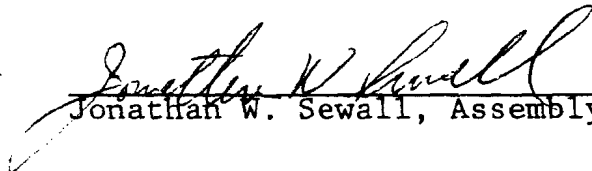
Section 3. That the task force shall hold hearings, receive testimony and information useful in analyzing alternative tax revenue sources.

Section 4. That the task force shall prepare recommendations for borough, state and for federal legislative and administrative changes which would need to be made in order to implement any alternative revenue recommendations.

Section 5. That no expenses shall be incurred by the task force without first being approved by the president of the assembly. The president shall report monthly to the assembly on any expenses incurred.

Section 6. That there shall be an interim report by August 15, 1987 of the direction which the task force is taking and its activities as of that date.

ADOPTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH ON THIS 19th DAY OF May, 1987.

  
Jonathan W. Sewall, Assembly President

ATTEST:

  
Borough Clerk