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RESOLUTION NO. 11

RESOLUTION OF THE COMMON COUNCIL OF THE CITY OF PALMER, ALASKA

WHEREAS the Territorial Legislature on March 14, 1949, enacted into law an Act entitled "To empower City Councils, pursuant to referendum, to levy sales taxes within their respective municipalities; and amending subsection Ninth of Sec. 16-1-35 ACIA 1949", empowering organized municipalities to levy sales taxes as follows:

"To levy and collect a consumer's sales tax not exceeding two percentum of the sales price on all retail sales and services made within the municipality; provided, that the consent of the qualified voters of the municipality is first obtained through a referendum vote at a general or special election, upon ballots which clearly present the proposition as to whether such sales tax shall be authorized within the municipality. The ballot shall also set forth whether the tax is to be levied for general revenue for the municipality or for a special purpose, and if for a special purpose, same shall be specified on the ballot. If fifty-five percent (55%) or more of the votes cast in said referendum are in the affirmative, the council may thereafter enact such a tax in the nature of a levy upon buyers but with imposition upon sellers of the obligation of collecting same at the time of sale or at time of collection with respect to credit transactions, and transmit same to the municipality. The sole purpose of this subsection is to enable cities, with the consent of the residents thereof, to impose sales taxes, and that although such method of taxation be established within a city, the council may at any time abandon same. It is also the intent that if consent to such tax be obtained for a special purpose, the proceeds of the tax may not be used for any other purpose unless with consent of the voters at another referendum.", and

WHEREAS, the City of Palmer is in dire need of revenue for general purposes, and

WHEREAS, no other means of income is presently available to said City of Palmer,

WHEREFORE, BE IT RESOLVED by the Common Council of the City of Palmer that the City of Palmer issue a call for a referendum election, at which election the proposition as to whether the qualified voters of the municipality desire to levy and collect a consumers' sales tax, not exceeding two percentum of the sales price of all retail sales and services made within the municipality, and to arrange for the holding of such a referendum election, to appoint judges to handle the same, and to make possible the referendum aforesaid; all for the purpose of providing, in the event the electors consent to the levy of such tax, for revenue for general purposes in the City of Palmer.

Passed: May 24, 1951.

/s/ Carl H. Meier  
MAYOR, CITY OF PALMER

ATTEST:

/s/ William W. Head  
City Clerk

