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IN THE HOUSE

BY THE RULES COMMITTEE
BY REQUEST

HOUSE JOINT MEMORIAL NO. 25

IN THE LEGISLATURE OF THE STATE OF ALASKA

FIRST LEGISLATURE - FIRST SESSION

TO THE HONORABLE RICHARD NIXON, PRESIDENT OF THE SENATE; THE HONORABLE SAM RAYBURN, SPEAKER OF THE HOUSE; THE HONORABLE WILBUR D. MILLS, CHAIRMAN, HOUSE COMMITTEE ON WAYS AND MEANS; THE HONORABLE E. L. BARTLETT AND THE HONORABLE ERNEST GRUENING, SENATORS FROM ALASKA; THE HONORABLE RALPH J. RIVERS, REPRESENTATIVE FROM ALASKA:

Your Memorialist, the Legislature of the State of Alaska, in First Legislature, First Session assembled, respectfully submits that:

WHEREAS, the current federal cabaret tax applies to bona fide food and beverage establishments which provide live music for the enjoyment of their patrons; and

WHEREAS, when added to other taxes and costs this cabaret tax raises prices to a level which discourages the patronage of such establishments; and

WHEREAS, this slow down in business depresses the level of employment of culinary workers, professional musicians, bartenders, waiters and waitresses, pushing many of them to join the ranks of the unemployed; and

WHEREAS, such an increase in unemployment is unhealthy to the economy of the nation and Alaska;

NOW THEREFORE, Your Memorialist urges that legislation be passed by the 86th Congress which will result in the repeal or reduction of the federal cabaret tax on establishments providing live music along with meals and beverages.