

1 IN THE HOUSE

BY MR. TAYLOR

2 HOUSE CONCURRENT RESOLUTION NO. 29

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 FOURTH LEGISLATURE - FIRST SESSION

5 Directing a report on local  
6 government consumer sales taxes.

7 BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES, THE SENATE CON-  
8 CURRING:

9 WHEREAS with the advent of borough government the incidence  
10 of the consumer sales tax has become generally universal in all  
11 developed areas of the state; and

12 WHEREAS the lack of uniformity and the variations of inci-  
13 dence and rates along with the competition between borough and  
14 city governments for tax revenues has compounded the confusion for  
15 the taxpayer, business and government; and

16 WHEREAS the Legislature is without the full information on  
17 the consumer sales tax situation needed to legislate in the public  
18 interest;

19 BE IT RESOLVED that the Legislative Council is directed to  
20 make a comprehensive study of the consumer sales taxes levied by  
21 local governments, report to the Legislature on prevailing rates,  
22 incidence, exemptions, overlapping and other aspects of the con-  
23 sumer sales taxes as they apply to sales of goods, services and  
24 rentals, and submit with its report suggested legislation to bring  
25 an element of uniformity to the consumer sales tax among local  
26 governments throughout the state.

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