

1 IN THE HOUSE BY THE LOCAL GOVERNMENT COMMITTEE  
2 HOUSE CONCURRENT RESOLUTION NO. 51  
3 IN THE LEGISLATURE OF THE STATE OF ALASKA  
4 FOURTH LEGISLATURE - SECOND SESSION

5 Directing a study and report on  
6 methods of assessment and collec-  
7 tion of local taxes on movable  
8 personal property.

9 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF ALASKA:

10 WHEREAS local taxation of movable personal property,  
11 specifically boats, vehicles and airplanes, involves unusual and  
12 expensive problems in discovery, establishing sites, valuation and  
13 tax collection, because of the transitory nature of the personal  
14 property; and

15 WHEREAS the problems and expense involved in taxing movable  
16 personal property have caused some cities to exempt all personal  
17 property and other cities and boroughs to abandon enforcement of  
18 the tax; and

19 WHEREAS there is a great lack of uniformity in local taxation  
20 of personal property, with the result that taxpayers seek "tax  
21 havens" to avoid payment of taxes on boats, vehicles and airplanes;  
22 and

23 WHEREAS the public school foundation program, AS 14.17,  
24 requires cities and boroughs which provide public education to  
25 raise each year a sum equal to the required local tax effort,  
26 namely, a sum equal to the amount which would be raised from a 3.5  
27 mill levy on the full value of taxable real and personal property  
28 within the school district; and

29 WHEREAS evasion and escapement of local taxes on movable

1 personal property has the effect of requiring greater state school  
2 support to be paid to boroughs and cities; and

3 WHEREAS there may be a need for state and local governmental  
4 cooperation in the collection of local taxes on movable personal  
5 property;

6 BE IT RESOLVED that the Local Affairs Agency, in cooperation  
7 with the Legislative Council and with the assistance of the Depart-  
8 ment of Law and the Department of Revenue, study the manner of  
9 taxation of movable personal property and make its report and  
10 recommendations for a uniform and workable method of assessment  
11 and collection of taxes on movable personal property to the First  
12 Session of the Fifth State Legislature.

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