## MUNICIPALITY OF SKAGWAY, ALASKA RESOLUTION NO. 22-29R

## A RESOLUTION OF THE MUNICIPALITY OF SKAGWAY, ALASKA DECLARING THE PERIOD OF OCTOBER 1, 2022 THROUGH MARCH 31, 2023 AS A SALES TAX HOLIDAY FOR RETAIL SALES.

**WHEREAS;** Skagway Municipal Code Chapter 4.08 authorizes the Borough Assembly to proclaim sales tax holidays on retail sales between October 1<sup>st</sup> and March 31<sup>st</sup>; and

WHEREAS; per SMC 4.08.005(A)(6), a "retail sale" means any sale of real or tangible personal property, including barter, credit, installment and conditional sales, for any purpose other than resale in the regular course of business; and

WHEREAS; the Borough Assembly wishes to give the community a holiday on local purchases; and

**WHEREAS;** a sales tax holiday between the period of October 1, 2022 and March 31, 2023 would satisfy the requirements and qualifications of Skagway Municipal Code Chapter 4.08.

**NOW THEREFORE BE IT RESOLVED** that the Skagway Borough Assembly declares the period of October 1, 2022, through March 31, 2023 as a sales tax holiday on all retail sales that physically occur within the borough.

**PASSED AND APPROVED** this \_\_\_\_ day of \_\_\_\_\_, 2022 by the Borough Assembly of the Municipality of Skagway, Alaska.

Andrew Cremata, Mayor

ATTEST:

Steve Burnham Jr, Borough Clerk

(SEAL)