

Proposed by:	Administration
Attorney Review:	09/12/2023
Vote:	<input type="checkbox"/> Aye <input type="checkbox"/> Nay <input type="checkbox"/> Absent

**MUNICIPALITY OF SKAGWAY, ALASKA
RESOLUTION NO. 23-31R**

A RESOLUTION OF THE MUNICIPALITY OF SKAGWAY, ALASKA DECLARING THE PERIOD OF OCTOBER 1, 2023 THROUGH MARCH 31, 2024 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 1st and March 31st; 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, 2023 and March 31, 2024 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, 2023, through March 31, 2024 as a sales tax holiday on all retail sales that physically occur within the Borough.

PASSED AND APPROVED this __ day of _____, 2023 by the Borough Assembly of the Municipality of Skagway, Alaska.

Andrew Cremata, Mayor

ATTEST:

Steve Burnham Jr, Borough Clerk

(SEAL)