

Proposed by:	Finance Committee
Attorney Review:	06/05/2017
Vote:	5 Aye 1 Nay 0 Absent

**MUNICIPALITY OF SKAGWAY, ALASKA  
RESOLUTION NO. 17-19R**

**A RESOLUTION OF THE MUNICIPALITY OF SKAGWAY, ALASKA DECLARING THE PERIOD OF NOVEMBER 1, 2017, THROUGH DECEMBER 31, 2017, 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 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; and

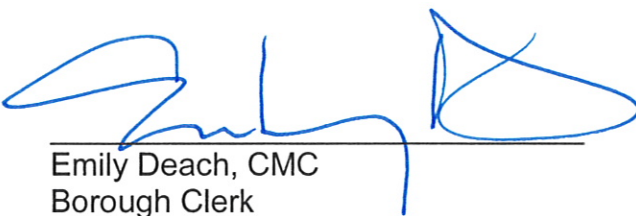
**WHEREAS;** a sales tax holiday between the period of November 1, 2017, and December 31, 2017, would satisfy the requirements and qualifications of Skagway Municipal Code Chapter 4.08.

**NOW THEREFORE BE IT RESOLVED** that the Skagway Borough Assembly declares the period of November 1, 2017, through December 31, 2017, as a sales tax holiday on all retail sales.

**PASSED AND APPROVED** this 15<sup>th</sup> day of June, 2017, by the Borough Assembly of the Municipality of Skagway, Alaska.

  
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Mark Schaefer, Mayor

ATTEST:

  
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Emily Deach, CMC  
Borough Clerk

(SEAL)

