Proposed by: Attorney Review:

**Finance Committee** 09/07/2021

Vote: 6 Aye 0 Nay

0 Absent

## MUNICIPALITY OF SKAGWAY, ALASKA **RESOLUTION NO. 21-28R**

A RESOLUTION OF THE MUNICIPALITY OF SKAGWAY, ALASKA DECLARING THE PERIOD OF OCTOBER 1, 2021 THROUGH MARCH 31, 2022 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; and

WHEREAS: a sales tax holiday between the period of October 1, 2021 and March 31, 2022 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, 2021, through March 31, 2022 as a sales tax holiday on all retail sales.

PASSED AND APPROVED this 16<sup>th</sup> day of September, 2021 by the Borough Assembly of the Municipality of Skagway, Alaska.

Andrew Cremata, Mayo

ATTEST:

Emily Deach, CMC

Borough Clerk

(SEAL)