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**ANCHORAGE, ALASKA
AO No. 2024-105**

1 AN ORDINANCE OF THE ANCHORAGE MUNICIPAL ASSEMBLY PROPOSING
2 A DEDICATED PROPERTY TAX MEASURE TO BE SUBMITTED TO THE
3 QUALIFIED VOTERS OF THE MUNICIPALITY THAT WOULD ENACT A SALES
4 AND USE TAXES OF THREE PERCENT (3%) IN THE AGGREGATE ON THE
5 SALE OF GOODS AND SERVICES WITHIN THE MUNICIPALITY, WITH
6 CERTAIN EXEMPTIONS, A MAXIMUM TAX AMOUNT PER TRANSACTION,
7 COMPRISED OF A TWO PERCENT (2%) TAX DEDICATED FOR THE SOLE
8 PURPOSE OF REDUCING PROPERTY TAXES PROPORTIONATELY
9 THROUGHOUT THE MUNICIPALITY WITHIN THE "TAX CAP"
10 CALCULATION, AND A ONE PERCENT (1%) TAX OUTSIDE OF THE TAX
11 CAP DEDICATED FOR ESTABLISHMENT OF A TRUST FUND TO PAY FOR
12 VOTER APPROVED CAPITAL PROJECTS KNOWN AS MUNICIPAL AREA
13 PROJECTS (MAPs); COSTS OF ADMINISTRATION, COLLECTION AND AUDIT
14 OF THESE SALES AND USE TAXES SHALL BE SHARED PROPORTIONALLY
15 BETWEEN THE TAXES; PROVIDING FOR A MAPs CITIZENS ADVISORY AND
16 OVERSIGHT BOARD; PROVIDING A LIMITED TERM OF SEVEN (7) YEARS
17 FOR THE AGGREGATED 3% SALES AND USE TAX LEVY; AMENDING
18 ANCHORAGE MUNICIPAL CODE CHAPTER 12.25 REGARDING THE TAX
19 INCREASE LIMITATION; ADDING A NEW CHAPTER TO THE ANCHORAGE
20 MUNICIPAL CODE TO PARTIALLY IMPLEMENT THIS TAX REVENUE
21 DIVERSIFICATION MEASURE; AND PROVIDING FOR TRANSITION
22 PROCEDURES AND EFFECTIVE DATES.

23
24 **WHEREAS**, there has been a desire by the community to reduce property taxes
25 and a desire to diversify our tax base by ensuring non-residents who purchase
26 goods, consume services, benefit from public safety services, and use public
27 facilities and streets within the Municipality primarily funded through residential
28 property tax revenue will contribute to their provision and upkeep within the
29 Municipality of Anchorage; and

30
31 **WHEREAS**, the Municipality of Anchorage is suffering from a net outmigration of
32 residents with a net decline from 2013 (302,127) to 2023 (289,653) of 12,474
33 residents or ~4.1%; of which 18,314 are of working age and multiple forecasts
34 predict this decline will continue; and
35

1 **WHEREAS**, there is a desire to revitalize Anchorage through Municipal Area
2 Projects (MAPs) that will attract and retain residents, increase resident and visitor
3 enjoyment, and enhance the livability of Anchorage; and
4

5 **WHEREAS**, to reduce the regressive effect of a general retail sales tax, exemptions
6 will be provided for common and basic necessity transactions; and
7

8 **WHEREAS**, to reduce the regressive effect of a general retail sales tax, the proposal
9 recommends a "hardship relief" component in which the Assembly determine a
10 process whereby Anchorage households with annual income at or below the 80%
11 federal poverty line may apply for exemption from the sales and use tax altogether,
12 and
13

14 **WHEREAS**, there will be imposed a \$1,000 cap on the amount of a purchase
15 transaction subject to the sales taxes, limiting the amount of tax paid to a maximum
16 of \$30 per transaction; and
17

18 **WHEREAS**, the term of the tax would be limited to no more than seven (7) full
19 calendar years from the start of the tax levy and collections, excluding the initial
20 partial year; and
21

22 **WHEREAS**, forecasted annual revenue from the tax, based on the mid-range of
23 estimates, is expected to be \$180 million with two-thirds going to property tax relief
24 and, one-third going to Municipal Area Projects approved by the voters after
25 payment of costs of administration, collection and audit of the tax; and
26

27 **WHEREAS**, the amount of property tax relief is forecasted to be 16% or
28 approximately \$265 for each \$100,000 of assessed home value in the Municipality,
29 which is a reduction of approximately ~\$1,195 to the property tax bill for an average
30 home valued at \$450,000; and
31

32 **WHEREAS**, Municipal Area Projects would have oversight provided by a MAPs
33 Citizen Advisory and Oversight Board when appointed by the Mayor and confirmed
34 by the Assembly; and
35

36 **WHEREAS**, a sales tax is not new to Alaska with sales taxes implemented in
37 Juneau, Kenai, Homer, Ketchikan, Kodiak, Palmer, Seward, Soldotna, Wasilla and
38 other jurisdictions; and
39

40 **WHEREAS**, as a Home Rule municipality a Municipality of Anchorage sales tax
41 would have priority over any state sales tax imposed; and
42

43 **WHEREAS**, MAPs will be required to have 80% of funding in place prior to the
44 commencing of field or site work in order to ensure projects are funded from MAPs
45 Fund and Trust reserves; and
46

1 **WHEREAS**, under this proposal the MAPs Fund and Trust reserves shall not be
2 used to secure debt; now, therefore

3
4 **Section 1.** Pursuant to state law and the Anchorage Municipal Charter, a ballot
5 proposition in substantially the same form as appears in Section 2 below shall be
6 placed on the ballot and submitted to the qualified voters of the Municipality at the
7 regular municipal election on April 1, 2025.

8
9 **Section 2.** The ballot proposition shall be presented in substantially the following
10 form:

11
12 **PROPOSITION NO. _____**
13 **TAX REVENUE DIVERSIFICATION MEASURE:**
14 **DEDICATED PROPERTY TAX REDUCTION AND CAPITAL**
15 **INVESTMENT MEASURE: CHARTER AMENDMENT AND ORDINANCE**
16 **TO AUTHORIZE THE LEVY OF A 3% SALES AND USE TAX,**
17 **COMPRISED OF 2% DEDICATED FOR PROPERTY TAX REDUCTION**
18 **UNDER THE "TAX CAP," AND 1% DEDICATED TO FUNDING**
19 **MUNICIPAL AREA PROJECTS APPROVED BY THE VOTERS OUTSIDE**
20 **THE "TAX CAP."**

21
22 The proposed Charter Amendment and Assembly Ordinance 2024-____
23 would authorize and enact a seven (7) calendar year term-limited aggregated
24 three percent (3%) sales and use tax on the sale or use of goods and services
25 within the Municipality of Anchorage, with certain specified exemptions. This
26 is comprised of two separate sales and use tax levies for separate purposes:

27
28 (1) A two percent (2%) sales and use tax dedicated to the reduction of
29 property taxes under the tax cap. The full amount of this tax revenue, after
30 2/3 of cost of administration, collection and audit to the Municipality for the
31 2% sales tax, will be utilized in the tax increase limitation calculation of
32 Anchorage Municipal Charter section 14.03 (commonly referred to as the
33 "Tax Cap"), and **dedicated to reduction of property taxes, dollar for**
34 **dollar. This is estimated to reduce the overall property tax burden by**
35 **approximately \$120 million, or 16% of an average property tax bill.** Tax
36 proceeds from one fiscal year will be applied to reduce the property tax in the
37 following fiscal year. The tax shall be first levied no earlier than July 1, 2026
38 and no later than July 1, 2027 as determined by the assembly, and for that
39 first partial calendar year the Municipality will also collect property taxes
40 without reduction.

41
42 (2) A one percent (1%) tax dedicated to fund Municipal Area Projects
43 (MAPs) approved by the voters. The full amount of this tax will be excluded
44 from (e.g. "outside") the Tax Cap. The net receipts of this tax, after 1/3 of
45 costs of administration, collection and audit to the Municipality for the 1%
46 sales tax, and after costs of MAPs facility lifetime operations, maintenance,

1 and safety for constructed and related improvements, are solely dedicated to
2 funding of MAPs approved by the voters, listed in this proposition. A project
3 may not break ground until funding for 80% of its estimated construction costs
4 are appropriated. A minimum "Trust reserves" amount will be required during
5 the economic life of constructed MAPs in order to use investment earnings
6 to pay for operations and maintenance of them. The MAPs shall not use bond
7 debt, and the MAPs tax funds and reserves shall not be used to secure debt.
8 The funds and reserves shall be overseen by a MAPs Citizen Advisory and
9 Oversight Board authorized by this proposition and established by ordinance
10 and if appointed by the mayor and approved by the assembly.
11

12 The following MAPs, identified by Anchorage residents, will be constructed,
13 maintained and operated pursuant to this proposition:
14

15 Main Projects:

- 16 1. XXX
 - 17 2. XXX
 - 18 3. XXX
 - 19 4. XXX
- 20

21 Supplemental Projects:

- 22 1. XXX
 - 23 2. XXX
- 24

25
26
27 AO 2024-__ amends the Anchorage Municipal Code to partially implement
28 the administration of the sales and use taxes authorized by this proposition
29 and is effective contingent on voter approval of the Charter amendments
30 herein. The ordinance includes

- 31 • a maximum amount to be taxed per good or service contract, or per
32 transaction, on only the first \$1,000. The ordinance accounts for
33 multiple items and goods purchased as part of a single transaction
34 taking place during a single day.
- 35 • a partial reimbursement to sellers allowing each to retain up to 3% of
36 the taxes collected to offset their costs of collecting the tax for the
37 Municipality, not to exceed \$3,000 per year per seller.
- 38 • Exemptions to the sales and use tax required by state or federal law,
39 and authorization for exemptions from taxation on certain goods and
40 services, including but not limited to rental housing, childcare costs,
41 childcare products, medical services, non-prepared foods, financial
42 transactions, automobile fuel, menstrual products and prescription
43 medications. The Anchorage Assembly is authorized to enact
44 additional exemptions. Note that transactions already subject to a
45 specific retail sales tax by the Municipality (room rentals, motor vehicle
46 rentals, marijuana and marijuana products, and alcoholic beverages)

1 are not exempt and will have this additional retail sales and use tax
2 applied.

3
4 This Tax Revenue Diversification Measure proposes to amend Anchorage
5 Municipal Charter Section 14.03 and add new Sections 14.08 and 14.09 as
6 follows (new language proposed is shown in **bold and underlined**; language
7 to be deleted is shown with [~~strikeout in bold and brackets~~):
8

9 **Section 14.03. - Tax increase limitation.**

10
11 (a) Except as provided in this section, the total amount of municipal
12 tax that can be levied during a fiscal year shall not exceed the total
13 amount approved by the assembly for the preceding year by more
14 than a percentage determined by adding the average percentage
15 increase in the Federal Consumer Price Index for Anchorage from
16 the preceding five fiscal years plus the average percentage growth
17 or loss in the Anchorage municipal population over the preceding
18 five fiscal years as determined by the state department of
19 community and regional affairs.

20 (1) The "total amount of the municipal tax that can be levied
21 during a fiscal year" and the "total amount approved by the
22 assembly for the preceding year" in subsection (a) of this
23 section shall include all payments in-lieu of taxes paid or to
24 be paid by any Municipality of Anchorage utility,
25 department, agency or public corporation or authority.
26

27 (2) The "total amount approved by the assembly for the
28 preceding year" shall be the total amount of the taxes and
29 payments in-lieu of taxes approved by the assembly for
30 collection in the preceding year.
31

32 **(3) For 2027, the "total amount of the municipal tax that can**
33 **be levied during [the] fiscal year" shall be reduced by**
34 **an amount equal to the gross receipts of the two**
35 **percent (2%) sales and use tax collected after 2/3 of**
36 **costs of administration, collection and audit to the**
37 **Municipality pursuant to Charter § 14.08 in 2026.**
38

39 **(4) For 2028 through 2034, "the total amount approved by**
40 **the assembly for the preceding year" shall be**
41 **considered to include gross receipts of the two percent**
42 **(2%) sales and use tax collected after 2/3 of costs of**
43 **administration, collection and audit to the Municipality**
44 **pursuant to Charter § 14.08 the year prior to the year for**
45 **which the increase limitation is calculated; and the**

resulting "total amount of the municipal tax that can be levied during [the] fiscal year" shall be adjusted by the same amount.

- (b) The limitations set forth in subsection (a) do not apply to the following:
- (1) Taxes on new construction or property improvements which occur during the current fiscal year.
 - (2) Taxes required to fund additional services mandated by voter approved ballot issues.
 - (3) Special taxes authorized by voter approved ballot issues.
 - (4) Taxes required to fund the costs of judgments entered against the municipality or to pay principal or interest on bonds, including revenue bonds.
 - (5) Taxes required to fund the cost of an emergency ordinance enacted pursuant to 10.03 of the Municipal Charter.
 - (6) Taxes imposed pursuant to Charter § 14.06 prior to 2019 and subsequent to 2023.
 - (7) Taxes imposed pursuant to Charter § 14.08.**
 - (8) Taxes imposed pursuant to Charter § 14.09.**
- (c) Any tax increases which result from the exceptions set forth in subsection (b)(1)—(3) shall be added to the base amount which is used in subsection (a) for the calculations of the subsequent year tax increase limit. Taxes collected pursuant to Charter § 14.06 in 2018 shall be added to the base amount which is used in subsection (a) for calculations of the 2019 tax increase limit. Taxes collected pursuant to Charter § 14.06 in 2024 and subsequent years shall be in addition to taxes that can be levied pursuant to this section. To ameliorate the effect of excepting taxes in subsection (b)(6) subsequent to 2023, the total amount of municipal tax that can be levied as calculated under subsection (a) for 2024 only shall be reduced by one million dollars.

*** *** ***

Section 14.08. - Sales and Use Tax Dedicated to Property Tax Relief.

- (a) The assembly is hereby authorized to levy, to the extent provided by law, a two percent (2%) tax on the sale and use of goods and services within the municipality, with exemptions as provided by law. The tax shall first be levied no earlier than July 1, 2026 and no later than July 1, 2027, as determined by the assembly by ordinance. The tax shall sunset and be repealed effective at 11:59 p.m. on December 31 of the seventh full calendar year following the date the tax was first levied, absent voter approval to the contrary.**

1 **(b) The proceeds of the 2% sales and use tax authorized by this**
2 **section in one fiscal year after payment of the 2/3 costs of**
3 **administration, collection and audit to the municipality for the**
4 **2% sales and use tax are dedicated to property tax reduction in**
5 **the following year. This reduction shall be accomplished by**
6 **expenditure of the gross receipts in place of property taxes in**
7 **any manner for which property taxes are authorized.**

8
9 **(c) The costs of administration, collection and audit for the tax**
10 **authorized by this section shall be incurred proportionally from**
11 **the 1% and 2% taxes collected.**

12
13 **(d) The assembly may prescribe exemptions to the tax imposed**
14 **by this section by ordinance, and shall enact such additional**
15 **provisions, not inconsistent with this section, as necessary**
16 **or desirable to implement this section.**

17
18 **(e) Notwithstanding Charter §§ 14.06 and 14.07, the tax levied**
19 **under this section applies to goods taxed by those sections,**
20 **unless exempted by the assembly by ordinance.**

21
22 **Section 14.09 - Sales and Use Tax Dedicated to Municipal Area Projects**
23 **(MAPs) approved by the voters.**

24
25 **(a) In addition to the two percent (2%) tax authorized by Charter**
26 **§ 14.08, the assembly is hereby authorized to levy a one**
27 **percent (1%) tax on the sale and use of goods and services**
28 **within the municipality dedicated to funding Municipal Area**
29 **Projects (MAPs). This tax shall be levied at the same time, in**
30 **the same manner, and with identical exemptions as the tax**
31 **authorized by Charter § 14.08. The net receipts from this one**
32 **percent (1%) sales and use tax, after payment of the 1/3 costs**
33 **of administration, collection and audit to the municipality for**
34 **the 1% sales and use tax, and after transfers for the costs for**
35 **operations, maintenance and safety for constructed MAPs and**
36 **related improvements, shall be dedicated to funding**
37 **development and construction costs of MAPs. The tax shall**
38 **sunset and be repealed effective the same time as the tax**
39 **authorized by Charter § 14.08 sunsets and is repealed, absent**
40 **voter approval to the contrary.**

41
42 **(b) The proceeds of the one percent (1%) sales and use tax**
43 **authorized by this section, after payment of 1/3 of costs of**
44 **administration, collection and audit, shall be used to establish**

1 a trust fund and be deposited therein. The assembly shall
2 establish by ordinance a level of trust fund assets reasonable
3 and necessary to hold in reserve for investment earnings
4 sufficient to be available during the economic life of any
5 constructed MAPs project for the costs of operations,
6 maintenance and safety improvements. The assembly may
7 authorize draws from the trust by ordinance, with the following
8 stipulations:

9
10 (1) Investment earnings are first used for payment of costs
11 for operations, maintenance and safety improvements
12 for constructed MAPs and related improvements.
13 Investment earnings unencumbered at the end of the
14 fiscal year shall become part of the trust corpus.

15
16 (2) Appropriations from the trust corpus are authorized for
17 costs of funding design, development, and construction
18 of a project on the MAPs list; provided that no initial
19 appropriation for a project's construction costs is
20 permitted unless the project is 80% funded or more,
21 regardless of source.

22
23 (3) Appropriations from the trust corpus may not cause the
24 balance to fall below the trust reserve level established
25 by the assembly in accordance with this section.

26
27 (c) The assembly shall establish an investment policy for the
28 Trust Fund and Reserves by ordinance. The assembly may
29 enact such additional provisions, not inconsistent with this
30 section, as necessary or desirable to implement this section.

31
32 (d) The costs of administration, collection and audit for the tax
33 authorized by this section shall be incurred proportionally from
34 the 1% and 2% taxes collected.

35
36
37 (d) Notwithstanding Charter §§ 14.06 and 14.07, the tax levied
38 under this section applies to goods taxed by those sections,
39 unless exempted by the assembly by ordinance.

40
41 And by amending Anchorage Municipal Charter, Article II (4), and Charter
42 §14.01(b) as follows (underlined and bolded words are proposed new
43 words; ~~strikeouts in bold~~ are proposed deletions):
44

ARTICLE II BILL OF RIGHTS

This Charter guarantees rights to the people of Anchorage that are in addition to rights guaranteed by the Constitution of the United States of America and the Constitution of the State of Alaska. Among rights guaranteed by this Charter are:

*** **

(4) The right of immunity from sales taxes, except upon approval by three-fifths (3/5) of the qualified voters voting on the question and its renewals and amendments, except the taxes imposed by Charter § [Section] 14.05, § [and Section] 14.07, § 14.08, and § 14.09 shall be effective if approved by a majority (50 percent + one) of the qualified voters voting on the question.

*** **

Section 14.01 Taxing Authority

*** **

(b) The right of immunity from sales taxes, except upon approval by three-fifths (3/5) of the qualified voters voting on the question and its renewals and amendments, except the taxes imposed by Charter § Section 14.05, [and] § Section 14.07, § 14.08, and § 14.09 shall be effective if approved by a majority (50 percent + one) of the qualified voters voting on the question.

If approved by more than 50% of the qualified voters voting on the question at the April 1, 2025 Regular Election, the Charter amendments will become effective 30 days after certification of the election, and the sales and use tax levy will become effective no earlier than July 1, 2026 and no later than July 1, 2027, with the date of initial levy to be established by the Anchorage Assembly by ordinance. The tax will be repealed automatically on December 31 of the seventh full calendar year after it is first levied.

Shall the Charter be amended as shown above and become law, authorizing a temporary, dedicated-use aggregated 3% sales and use tax?

YES NO

Section 3. Anchorage Municipal Code Title 12 is hereby amended to add a new chapter 12.80 to read as follows, effective if and only if the proposition in Section 2 of this ordinance is approved by the voters:

Chapter 12.80
Tax on the Sale or Use of Goods and Services

12.80.010	Aggregated Sales and use tax.
12.80.020	Purpose.
12.80.030	Definitions.
12.80.040	Property Tax Relief 2% sales and use tax.
12.80.050	Municipal Area Projects 1% sales and use tax.
12.80.060	MAPs Citizen Advisory and Oversight Board.
12.80.070	Non-taxable sales and exemptions.
12.80.080	Dedicated Sales and Use Tax Trust Fund.
12.80.090	Obligation for payment of tax; disposition of excess collections; liability for uncollected taxes.
12.80.100	Presumption of taxability; sales price and value.
12.80.110	Timely filing allowance, seller reimbursement for collection costs.

12.80.010 Aggregated sales and use tax.

- A. *Sales Tax Imposed.* An aggregated sales tax of 3% is hereby levied on the taxable sales of all goods and services sold within the municipality, except as provided in this chapter. This consists of two separate sales and use taxes, one of two percent (2%) for property tax relief, and one of one percent (1%) for funding Municipal Area Projects, as authorized by Charter §§ 14.08 and 14.09, respectively.
- B. *Use Tax Imposed.* A use tax at the same rate as the sales tax in subsection A., for the privilege of use within the municipality, is hereby levied on the person using the following goods acquired on or after the effective date of initial levy of the sales tax authorized by this section:
1. Goods manufactured in the municipality, only if the person manufacturing the good is not engaged in the business of manufacturing for resale to an end user; or
 2. Goods acquired outside of the municipality and primarily used within the municipality, if the acquisition is the result of a transaction subject to the sales tax if it had occurred in the municipality.

1
2 3. The first one-thousand dollars (\$1,000) of goods manufactured
3 in the municipality or goods acquired outside of the municipality
4 and primarily used within the municipality, as described in
5 subparagraphs 1 and 2 above, are exempted from the use tax
6 on an annual basis.
7

8 C. *Credit for taxes previously paid.* The use tax levied under this section
9 shall be adjusted in accordance with AS 29.45.650(c) if the person
10 subject to the use tax provides proof, in the form required by the
11 department, the person previously paid a sales tax imposed by any
12 jurisdiction on the goods.
13

14 D. To the fullest extent permitted under the law and constitutions of the
15 United States and the State of Alaska, and under the Charter, a person
16 who has nexus within the state and whose sales are not subject to the
17 sales taxes shall collect the use tax from the purchaser and pay the
18 tax collected to the municipality.
19

20 E. The aggregated sales and use taxes levied by this section shall be
21 collected for a limited term beginning at 12:01 a.m. on July 1, 2026,
22 for the remainder of that year, plus seven (7) full calendar years until
23 11:59 p.m. on December 31, 2034 when it shall be repealed by
24 operation of law.
25

26 **12.80.020 Purpose.** The purposes of this chapter are:
27

28 A. *Property Tax Relief.* A purpose of this chapter is to provide dedicated
29 property tax relief to the property owners of the municipality. The net
30 receipts of the two percent (2%) sales and use tax, after payment of
31 the 2/3 of costs of administration and collection for sales taxes, shall
32 be applied to reduce property taxes equally and uniformly throughout
33 the municipality so the benefits of the reduction in property taxes are
34 shared throughout the municipality. The two percent (2%) sales and
35 use tax obtained by the municipality in one fiscal year shall be
36 restricted to application to the following fiscal year's budget by
37 appropriations. The amount of the two percent (2%) sales and use
38 tax obtained by the municipality in one fiscal year shall be included in
39 the tax increase limitation computation for the next fiscal year as an
40 offset amount of the real and personal property taxes to be collected
41 for that fiscal year.
42

43 B. *Municipal Area Projects (MAPs):* A purpose of this chapter is to
44 provide funding for Municipal Area Projects (MAPs) recommended
45 and desired by the public. The net receipts of the one percent (1%)
46 sales and use tax, after payment of the 1/3 of costs of administration

1 and collection for sales taxes, shall be restricted to funding of
2 Municipal Area Projects for the benefit of the Municipality, including
3 Trust fund reserves to generate investment earnings to pay for
4 operations, maintenance, and safety improvements. No project shall
5 break ground until a minimum of 80% of funding required for that
6 project has been appropriated. MAPs Fund and Trust reserves shall
7 not be used to secure debt.

8
9 C. The costs of administration, collection and audit of the total aggregated sales
10 and use tax shall be paid proportionally out of the proceeds from the both
11 aggregated sales and use tax.

12
13 D. The operations, maintenance and safety for constructed and related
14 improvements under Section 12.80.020B. shall be paid out of the proceeds
15 from the one percent (1%) sales and use tax.

16
17 **12.80.030 Definitions.**

18
19 The following words, terms and phrases, when used in this chapter, shall
20 have the meanings ascribed to them in this section, except where the context
21 clearly indicates a different meaning:

22
23 **Certificate of Exemption** shall mean a certificate issued by the
24 municipality to a person qualifying as an "Exempt Purchaser" of goods
25 upon application by the purchaser demonstrating its entitlement to
26 such exemption. The purchaser shall provide the certificate to a seller
27 of goods at the time of purchase in order to obtain the permitted
28 exemption.

29
30 **Charitable Organization** shall mean an organization exempt from
31 taxation under 26 U.S.C. 501(c)(3) or the Alaska Nonprofit
32 Corporations Act AS chapter 10.20.

33
34 **Chief Fiscal Officer** shall mean the chief fiscal officer of the
35 municipality, or designee.

36
37 **Counseling Services** shall mean all services provided to an
38 individual taxpayer by a psychologist or psychological associate,
39 psychiatrist, clinical social worker, substance abuse counselor, or a
40 marital and/or family therapist, licensed or certified to provide such
41 services by the State of Alaska.

42
43 **Department** shall mean the finance department of the municipality.
44

1 **Exemption** shall mean a buyer or seller is exempt under a provision
2 of this chapter, or the sale itself is exempt under a provision of this
3 chapter.
4

5 **Food** shall mean goods that may be lawfully purchased with food
6 stamp program benefits issued under 7 U.S.C. 2011 - 2025 (Food
7 Stamp Act, Supplemental Nutrition Assistance Program) or purchased
8 with food instruments, food vouchers or other type of certificate issued
9 under 42 U.S.C. 1786 (Special Supplemental Nutrition Program for
10 Women, Infants and Children or WIC). Also, items constituting the
11 basic necessities for human consumption, encompassing unprepared
12 food products, fresh produce, including fruits and vegetables,
13 uncooked meat and seafood, dairy products like milk and cheese, as
14 well as staples such as bread and rice.
15

16 **Prepared Food** shall mean Any food item that has been processed,
17 cooked, or assembled in some way before it is consumed, foods or
18 beverages prepared on the vendor's premises by cooking, chopping,
19 slicing, mixing, freezing, squeezing, or other processing, and which
20 require no further preparation to be consumed, foods that are typically
21 produced for immediate consumption, including acts such as peeling,
22 cutting, dicing, or cooking, meals sold in restaurants.
23

24 **Goods** shall mean all tangible personal property that can be seen,
25 weighed, measured, felt, or touched, or that is in any other manner
26 perceptible to the senses. "Tangible personal property" includes
27 electricity, water, gas, steam, and prewritten computer software.
28

29 **Hardship Relief** shall mean the exemption of households with annual
30 income at or below federal level of eighty-percent (80%) poverty from
31 the provisions of this sales tax.
32

33 **Legal Services** shall mean all services provided to an individual
34 taxpayer by a lawyer or paralegal or any other individual licensed or
35 certified by the State of Alaska to provide legal services.
36

37 **MAPs Citizen Advisory and Oversight Board** shall mean a board
38 comprised of Municipal Citizens as established in this chapter.
39

40 **Medical Services** shall mean all services provided to an individual
41 taxpayer by a physician, osteopath, chiropractor, dentist, registered or
42 practical nurse, physician's assistant, certified nurse's aide,
43 paramedic, emergency medical technician, naturopath, optometrist,
44 audiologist, hospital, midwife, birth center, occupational therapist,
45 physical therapist, or any other person certified or licensed by the state
46 of Alaska to provide health care services.

1
2 **Menstrual Hygiene Products** shall mean tampons, sanitary napkins
3 designed and labeled for menstrual hygiene use, menstrual sponges,
4 and menstrual cups.

5
6 **Municipal Area Projects (MAPs)** shall mean capital projects as
7 defined by municipal code or capital investments that will have benefit
8 to the Municipality of Anchorage with measurable improvements for
9 the immediate and long-term livability of Anchorage.

10
11 **Person** shall mean those who are under a duty to perform an act
12 concerning which a violation of this chapter could occur, such as an
13 individual, company, partnership, joint venture, joint agreement,
14 association (mutual or otherwise), corporation, estate, trust, business
15 trust, receiver or trustee, syndicate, or political subdivision of this state,
16 or combination acting as a unit including officers or members of any
17 such entities. It is the intent of this chapter that such persons be
18 personally liable for unremitted taxes.

19
20 **Precious metals bullion** shall mean any precious metal, including,
21 but not limited to, gold, silver, platinum, and palladium, that is in such
22 a state or condition that its value depends upon its precious metal
23 content and not its form.

24
25 **Prescription medicine** shall mean all medicine and any medical
26 goods prescribed by a physician or psychiatrist licensed to practice
27 medicine in the United States.

28
29 **Purchaser** shall mean a person to whom a sale is made.

30
31 **Real Property** shall mean land, whether subdivided or not, all
32 buildings, structures, improvements and fixtures of any kind thereon,
33 and all possessory rights and privileges belonging and pertaining
34 thereto.

35
36 **Resale** shall mean the sale of goods by a seller of raw materials, or
37 wholesaler, either consumed in the manufacturing process or which
38 become a component part of a product manufactured for sale; a sale
39 of goods sold to a licensed general or specialty building contractor
40 when the goods sold becomes permanently affixed to the residence
41 or commercial structure being constructed by the licensed contractor;
42 or a sale of goods by a manufacturer, or wholesaler, to a retail vendor.

43
44 **Services** shall mean all services of every manner and description
45 performed or furnished for compensation within the municipality as
46 required to install, construct, repair or complete specified results or

1 end products and professional services, services in which a product
2 or sale of property may be involved, repair, transportation, advertising,
3 recreation, amusement, craftsmen's services, and services wherein
4 labor and materials are provided to accomplish a specific result.

5
6 **Seller** shall mean every person, whether acting as principal, agent or
7 employee, who makes a sale subject to this tax.

8
9 **Selling price** applies to the measure subject to sales tax and means
10 the total amount of consideration, including cash, credit, property, and
11 services, for which personal property or services are sold, leased, or
12 rented, valued in money, whether received in money or otherwise,
13 without any deduction for the following:

- 14
15 a. The cost of materials used, labor or service cost,
16 interest, losses, all costs of transportation to the seller,
17 all taxes imposed on the seller, and any other expense
18 of the seller;
19 b. Charges by the seller for any services necessary to
20 complete the sale, other than delivery and installation
21 charges;
22 c. Delivery charges;
23 d. Installation charges; and
24 e. Credit for any trade-in, as determined by state law.

25
26 **Tax Payer** shall mean any person responsible for the payment of any
27 Use or Sales tax as required by this chapter.

28
29 **12.80.040 Property Tax Relief 2% sales and use tax.**

30
31 The two percent (2%) sales and use tax levied by Section 12.80.010 and
32 authorized by Charter § 14.08, after 2/3 of the costs of administration,
33 collection, and audit to the municipality for the tax, is solely dedicated to
34 property tax relief and in substitution of other taxes. The department shall
35 implement this section.

36
37 **12.80.050 Municipal Area Projects 1% sales and use tax.**

38
39 A. The one percent (1%) sales and use tax levied by section 12.80.010
40 and authorized by Charter § 14.09 for Municipal Area Projects, after
41 1/3 of the costs of administration, collection, and audit to the
42 municipality for the tax, and the remaining net receipts shall be
43 deposited in the MAPs trust fund and managed and administered in
44 accordance with this chapter.

45
46 B. *Main Projects funded first.* The net receipts of the MAPs 1% sales and

1 use tax funds available for funding MAPs projects may be expended
2 first only for the following limited purposes (the "main projects")
3 approved by the voters:
4

5
6
7 Main Projects:

- 8
9 1. Ship Creek Riverwalk, Indoor Market and Food Hall
10 2. Anchorage Snow removal equipment fleet one-time overhaul
11 3. East Anchorage Sports and Nordic Aquatic Complex
12 4. Anchorage public safety vehicle fleet one-time overhaul
13 5. Municipality Wide Four-Season Trail Facilities
14 6. Downtown Arts and Entertainment Redevelopment
15 7. Girdwood Arts and Recreation District
16 8. Eagle River Sports and Recreation Facility
17

- 18
19 C. *Supplemental Projects.* Upon conclusion of the main projects listed
20 above, the net receipts of the MAPs 1% sales and use tax funds
21 available for funding MAPs projects may be expended for the
22 additional supplemental and following limited purposes (the
23 "supplemental projects") approved by the voters:
24

25 Supplemental Projects:

- 26
27 1. Chester Creek Sports Complex
28 2. Anchorage Children's Museum
29

30 The supplemental projects may be commenced, continued,
31 completed, and/or concluded, in whole or in part, in the order
32 recommended by the MAPs Citizen Advisory and Oversight Board, if
33 appointed and approved, and approved by assembly.
34

35 As used in this Subsection 12.80.040C., the phrase "conclusion of the
36 main projects" shall mean the final funding of the main projects in the
37 amount(s) approved by assembly.
38

39 Additional or substituted projects must be placed on the ballot and
40 approved by voters with a vote of 50% plus one.
41

- 42 D. There is hereby established a limited purpose tax fund to be known as
43 the "Municipal Area Projects Tax Trust Fund" into which all revenues
44 collected pursuant to Subsection 12.80.040A. above shall be
45 deposited. Monies in said limited-purpose Trust Fund shall be
46 accumulated from year-to-year. Monies in said limited purpose trust

1 fund shall be expended only as accumulated and only for the limited
2 purposes ("main projects" or "supplemental projects" and
3 administration, collection, audit, long term operations, maintenance
4 and safety for constructed and related improvements) described in
5 Charter § 14.09.
6

7 **12.80.060 MAPs Citizen Advisory and Oversight Board.**

8
9 A. There is hereby authorized the establishment of a MAPs Citizen
10 Advisory and Oversight Board to review proposed and actual
11 expenditures of such monies from the MAPs Tax Trust Fund and
12 submit recommendations to the assembly and mayor regarding such
13 expenditures, the order of projects funded, and modifications to the list
14 of tax exemptions. The board must be seated and hold its first meeting
15 with quorum at least 60 days prior to expenditure of any monies in the
16 MAPs Tax Trust Fund
17

- 18 1. The formation of the Board shall be at the discretion of the
19 Mayor with appointment approval by the Assembly.
20
- 21 2. The board shall have seven (7) members, appointed by the
22 mayor and confirmed by the assembly, who shall serve for a
23 term of 3 years
24
- 25 2. The board shall recommend to the mayor and assembly the list
26 of projects that should be funded through appropriations as
27 required by the Charter §§ 14.08 and 14.09.
28
- 29 3. The board shall recommend appropriations for operations,
30 maintenance, security and safety for constructed and related
31 improvements as required by Charter Amendment.
32
- 33 4. The board shall at least on an annual basis provide a report to
34 the mayor and assembly on the status of the tax and any
35 exemptions that they recommend be added, deleted, or
36 changed.
37

38 **12.80.070 Non-taxable sales, exclusions and exemptions.**

- 39
40 A. The following sales are not taxable under this chapter under state or
41 federal law:
42
- 43 1. Sales to or uses by an agency of the United States government,
44 an instrumentality of the State of Alaska as that term is defined
45 in AS 39.52.960, a municipality or school district, including the

1 Anchorage School District, or a Native entity or tribe included
2 on the federal list published under 25 U.S.C. 5131.

3
4 2. Sales to or uses by foreign diplomats under the Foreign
5 Missions Act (22 U.S.C. 4301 *et seq.*).

6
7 3. Sales to or uses by the Alaska Life and Health Insurance
8 Guaranty Association, under AS 21.79.130.

9
10 4. Sales or use of goods related to an orbital space facility,
11 pursuant to AS 29.45.650(h).

12
13 5. A purchase made with (a) food coupons, food stamps, or other
14 type of allotment issued under 7 U.S.C. 2011--2036 (Food
15 Stamp Program); or (b) food instruments, food vouchers, or
16 other type of certificate issued under 42 U.S.C. 1786 (Special
17 Supplemental Food Program for Women, Infants, and
18 Children). For purposes of this subsection, the value of a food
19 stamp allotment paid in the form of a wage subsidy as
20 authorized under AS 47.25.975(b) is not considered to be an
21 allotment issued under 7 U.S.C. 2011--2036 (Food Stamp
22 Program).

23
24 6. The retail sale, use, or transfer of refined fuel.

25
26 7. A construction contract awarded by the state or a state agency,
27 or on a subcontract awarded in connection with the project
28 funded under the construction contract.

29
30 8. Other sales or uses the municipality is prohibited from taxing
31 under the federal or state Constitutions or laws of the United
32 States or the State of Alaska.

33
34 B. *Maximum tax per transaction.* Only the first \$1,000.00 of the price in
35 each transaction shall be subject to sales tax levied under this chapter,
36 the amount in excess in each transaction is excluded and not taxable.
37 This rule applies as follows in the circumstances described:

38
39 1. The payment of rent for personal property in excess of \$1,000,
40 and for more than one month shall be treated as separate
41 transactions covering the rental for one month each. A
42 transaction involving payment for services to be rendered or
43 delivered over a period of more than one month for a
44 consideration in excess of \$1,000 shall be treated as separate
45 transactions occurring one each month over the period of time
46 that the service is rendered.

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2. Each night of each individual room rental shall be considered a separate transaction and therefore the maximum tax computation shall be calculated on a per room per night basis.
3. Capital Leases. Contracts to purchase the property at the end of a lease shall be treated as a sale on the effective date of the contract and are subject to the maximum tax per transaction pursuant to subsection (A) of this section.
4. Other Lease Types. Leases that have an option to purchase at the end of the lease are taxed on the principal amount of each lease payment for the term of the lease. If the purchase is made at the end of the lease, the purchase transaction would be treated as another separate transaction. Interest and financing charges related to the lease payment are not subject to tax.
5. Installment Payments. When payments for a single transaction are made on an installment basis the sales tax on the transaction shall be collected on the first payment.

C. The municipality hereby declares the following exemptions and limitations to the tax imposed by this chapter:

1. Sales of food.
2. Sale of prescription medicine or medical goods prescribed by a physician, psychiatrist or other person licensed in the United States to lawfully authorize such prescription.
3. The provision of medical services or counseling services. The sale of gasoline or diesel fuel.
4. Small business transactions for businesses classified as a Cottage Industry business, or as a small manufacturing operation run out of a home by a single individual or a family.
5. Financial service transactions. For purposes of this chapter, financial service transactions are limited to: deposit account services, loan transaction fees, transactions relating to the sale or exchange of currency or securities or precious metals bullion, transactions for conversion of negotiable instruments, safe deposit services, escrow collection services, late fees, overdraft fees, and interest charged on past due accounts.

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6. The use by an individual of personal or household effects brought into the municipality for the establishment by the individual of an initial residence in the municipality is exempt from the use tax.
7. Licensed childcare services, childcare products, and menstrual hygiene products.
8. Isolated sales by one individual to another when the seller is not generally engaged in the business of selling the same or similar property.
9. Rental of personal property, unless the rental transaction for personal property provides a right of purchase at the end of the rental contract. However, this provision does not exempt motor vehicle rentals that are also subject to the motor vehicle rental tax in chapter 12.45.
10. The sale or rental of real property (including all necessary or customary services provided in order to legally accomplish a sale or rental of real property), except the rental of a room or rooms taxable under chapter 12.20 are also taxable under this chapter.
11. The sale of contracts of insurance.

D. The following sales are not taxable, provided the seller is in possession of a valid certificate of exemption:

1. Sales and purchases by a charitable organization, or a private or parochial school, provided the sale of goods is incidental and all the proceeds of the sale go to the organization and its mission.
2. The sale of goods not sold to the end user of the goods.

E. The application of the exemptions provided for in subsections A-D of this section to specific goods and services shall be determined by the department.

F. The Assembly by majority vote may, after formal recommendation from the MAPs Citizen Advisory and Oversight Board, alter or modify a determination of the department concerning the application of any exemption provided for in subsection A-D of this section to any specific goods or services.

- 1 G. The Administration shall establish a Universal Application process
2 allowing households to qualify for Hardship Relief. Households with
3 incomes below the federal level of eighty percent (80%) poverty shall
4 be exempt from the provisions of this sales tax.
5

6
7 **12.80.080 Dedicated sales and use tax trust fund.**
8

- 9 A. Pursuant to Charter § 14.09, there is established a Dedicated Sales
10 and Use Tax Trust Fund. The Trust Fund is dedicated for the net
11 receipts of the one percent (1%) sales and use tax, after payment
12 of 1/3 of costs of administration, collection and audit to the
13 Municipality.
14

- 15 1. The Trust Fund shall be invested as prescribed by an
16 investment policy approved by the assembly.
17
18 2. The Trust Fund shall be governed by a board of trustees,
19 appointed by the mayor and confirmed by the Assembly,
20 each of whom shall serve for a term of 3 years.
21

- 22 B. Reserved.
23

24 **12.80.090 Obligation for payment of tax; disposition of excess**
25 **collections; liability for uncollected taxes.**
26

- 27 A. The purchaser is obligated to pay the aggregated sales and use tax
28 under this chapter, and it shall be collected by the seller at the time of
29 the sale transaction or acquisition. The tax rate is applied to the selling
30 price.
31

- 32 1. If a purchaser produces a certificate of exemption issued by the
33 municipality 12.80 at the time of the sale transaction, the seller
34 shall not collect the tax. The seller shall retain verification of
35 the exempt status of the transaction in its records. If no
36 verification is retained, the seller is liable for the uncollected
37 taxes.
38
39 2. If the purchaser does not produce an exemption certificate
40 issued by the municipality, but the transaction is in fact exempt
41 under federal, state, local or other law, the seller is not liable for
42 the uncollected tax, provided verification of the purchaser's
43 exemption is retained in the seller's records or otherwise readily
44 available and reported to the department.
45

1 3. Any uncollected sales tax under this subsection, which should
2 have been collected, is a liability of the seller.

3
4 4. If the selling price cannot be determined for purposes of
5 calculating the amount of sales and use tax, the fair market
6 value at the time of sale shall be subject to the sales and use
7 tax.

8
9 B. All sales and use taxes collected pursuant to this chapter are
10 municipal funds for which the seller is liable to the municipality. The
11 seller is liable for all monies collected from the purchaser as sales and
12 use tax in excess of the tax imposed by section 12.80.010. The seller
13 shall make reasonable efforts to return excess tax collected to the
14 purchaser. If the seller is unable to return it, the excess tax collected
15 shall be reported and remitted to the municipality with the regular tax
16 return.

17
18 C. Any person acquiring an ownership interest in the accounts receivable
19 of a business, whether by purchase, foreclosure, or otherwise, shall
20 also be liable for the payment of taxes, penalties, interest, fees and
21 costs accruing and unpaid to the municipality from those accounts
22 receivable.

23
24 D. Any person acquiring an ownership interest in an ongoing business,
25 whether by purchase, foreclosure or otherwise, shall also be liable for
26 the payment of any taxes, penalties, interests, fee or costs owed to
27 the municipality for taxes collected by the former owner or seller of the
28 business.

29
30 E. The president and any officer, member, manager or agent of a
31 corporation or limited liability company with control of, supervision of,
32 or charged with the responsibility of filing sales and use tax returns or
33 remitting sales and use taxes is personally liable for any unpaid taxes,
34 penalties, interest, fees and costs accruing and unpaid to the
35 municipality. Dissolution of, or sale of, or other change in the form of
36 the corporation or company does not discharge this personal liability.

37
38 F. The municipality may pursue collection of unpaid and unremitted taxes
39 as provided in this chapter.

40
41 **12.80.100 Presumption of taxability; sales price and value.**

42
43 A. To prevent evasion of the aggregated sales and use tax and to aid in
44 its administration, it is presumed:
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1. All sales of goods or services by a person engaging in business in the municipality are subject to the tax, unless exempt by this chapter; and
2. All goods or services purchased or sold by any person for delivery into the municipality are purchased or sold for a taxable use in the municipality.

B. For purposes of this section, the sales price or value of property, goods or services shall be determined as of the time of acquisition, introduction into the municipality, or conversion to use, whichever is latest.

C. If the department has reasonable cause to believe a seller structured a transaction to avoid collecting or remitting the tax levied under this chapter, there is a rebuttable presumption that the substance of the transaction is a taxable sale under this chapter.

12.80.110 Timely filing allowance, seller reimbursement for collection costs.

A. A seller authorized to collect the aggregated sales and use tax under this chapter and who is in otherwise full compliance with this chapter may retain three percent (3%) of the tax collected, up to a maximum of \$3,000 in a calendar year, for purposes of offsetting a portion of the costs incurred by the seller in collecting the tax for the municipality, provided the seller's tax return and full remittance is received by the department on or before the due date.

B. If the seller is not in full compliance with this chapter, the seller is not eligible for and may not retain the three percent (3%) costs offset.

C. A seller is not in full compliance if the seller:

1. has an account with a past-due balance, or
2. has a missing or incomplete return outstanding, or
3. is in any manner not in compliance with a municipally approved payment plan.

D. The seller shall report on each tax return the amount retained under this section for that reporting period, and the total amount retained in the calendar year up to the last day of the reporting period.

Section 4. Anchorage Municipal Code chapter 12.25 is hereby amended to read as follows (*the remainder of the chapter is not affected and therefore not set out*):

Chapter 12.25 TAX INCREASE LIMITATION

*** *** ***

12.25.030 - Ballot information; establishment of baseline.

A. *Ballot information.* In the interest of better citizen understanding of the impacts of their approval of special projects and programs, all municipal programs or projects placed on the ballot soliciting voter approval, except those Municipal Area Projects (MAPs) approved by the voters and listed in chapter 12.80, will include for approval an estimation of operation and maintenance costs for the first full year of operation.

*** *** ***

(AO No. 84-208(S-A))

*** *** ***

12.25.040 - Computation of maximum attainable tax revenue amount.

The estimate of maximum attainable tax revenue (next year revenue available) is computed for the next fiscal year according to the following procedures:

- A. Define the tax increase escalation amount, (L):
 $L = (T - d - e) \times (1 + C + P)$ where the base amount for calculating the next year's tax increase limit shall be the total amount of the municipal taxes to be collected for the current fiscal year and:
1. L is the allowable tax increase due to population and inflation growth factors.
 2. T is the total amount of:
 - a. Real property and personal property taxes to be collected for the current fiscal year reduced by the amount of 2% sales and use taxes collected in the prior year, if any,
 - b. Municipal payments in-lieu of taxes paid or to be paid by any municipality of Anchorage utility, department, agency, public corporation or authority (MPILT),
 - c. Auto fees, and
 - d. State and federal payments in lieu of taxes levied in the current fiscal year in current-year dollars.

*** *** ***

B. Define exclusions in accordance with Charter section 14.03(b) and the following guidance:

*** *** ***

8. The gross receipts from the two percent (2%) sales and use

tax under chapter 12.80 and authorized by Charter § 14.08,
except as required for the calculation under this section.

9. The gross receipts of the one percent (1%) sales and use
taxes authorized by Charter § 14.09

C. The summation of the amounts defined in subsections A and B defines the total tax revenue that may be collected [AVAILABLE FOR NEXT YEAR'S BUDGET PLANNING] and establishes the next fiscal year property tax required, hence the next year's mill levy.

(AO No. 84-208(S-A); AO No. 2003-160, §§ 2, 3, 1-1-04; AO No. 2003-161, § 1, 12-16-03; AO No. 2003-164, § 1, 12-16-03; AO No. 2004-22, § 1, 2-3-04; AO No. 2005-47, § 1, 4-19-05; AO No. 2005-48, § 1, 4-19-05; AO No. 2005-49, § 1, 4-19-05; AO No. 2009-109, § 2, 1-10-10; AO No. 2011-38, § 1, 3-29-11; AO No. 2019-12, § 3, 3-5-19)

Section 5. The full text of Sections 2 and 3 shall be published conspicuously on the Municipality's web pages, including the elections web pages, no later than the day ballot packages are first mailed to voters pursuant to Title 28, and made available at every accessible vote center and the Election Center on election day, and at any location established for early voting prior to election day at all times when such location is open for marking and casting ballots.

Section 6. The Charter amendments set forth in the proposition in Section 2 and the Code amendments set forth in Sections 3 and 4 of this ordinance shall become effective on July 1, 2025, if and only if, said proposition is approved by a majority of the qualified voters of the Municipality voting on the proposition during the regular Anchorage Municipal election held on April 1, 2025. The remainder of this ordinance shall be effective upon passage and approval.

PASSED AND APPROVED by the Anchorage Assembly this _____ day
of _____, 2024.

Chair

ATTEST:

Municipal Clerk

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