

## Proposed Amendment #3 to AO 2024-105(S)

AN ORDINANCE OF THE ANCHORAGE MUNICIPAL ASSEMBLY PROPOSING A DEDICATED SALES [PROPERTY] TAX AND ECONOMIC DEVELOPMENT MEASURE TO BE SUBMITTED TO THE QUALIFIED VOTERS OF THE MUNICIPALITY THAT WOULD ENACT A SALES AND USE TAX OF THREE PERCENT (3%) IN THE AGGREGATE ON THE SALE OR USE OF GOODS AND SERVICES WITHIN THE MUNICIPALITY, WITH CERTAIN EXEMPTIONS, A MAXIMUM TAX AMOUNT PER TRANSACTION, COMPRISED OF ...

Submitted by: Assembly Member Brawley

### PROPOSED AMENDMENT

#### Purpose/Summary of Amendment:

This amendment removes the \$1,000 transaction cap. The section of proposed code where this appears does have helpful examples of what constitutes a single transaction, such as a lease of personal property, or installment payments for one purchase, so the wording below reworks this section into simply defining specific transactions.

### TEXT OF AMENDMENT

*(adding new language, [DELETING CURRENT CODE LANGUAGE] and [Deleting words proposed by the unamended AO or AO(S)])*

**AO preamble, p. 2, beginning at line 16,** amending as follows:

*[WHEREAS, there will be a \$1,000 cap on the amount of a purchase transaction subject to the sales and use taxes, limiting the amount of tax paid to a maximum of \$30 per transaction; and]*

**AO Section 3, p. 18, beginning at line 32,** amending as follows:

B. *[Maximum t]Tax per transaction. Transactions shall be subject to sales tax levied under this chapter. Transactions involving multiple installment payments shall be defined as follows: [Only the first \$1,000.00 of the price in each transaction shall be subject to sales tax levied under this chapter, the amount in excess in each transaction is excluded and not taxable. This rule applies as follows in the circumstances described:]*

1. The payment of rent for personal property ~~[in excess of \$1,000,]~~ and for more than one month shall be treated as separate transactions covering the rental for one month each. A transaction involving payment for services to be rendered or delivered over a period of more than one month ~~[for a consideration in excess of \$1,000]~~ shall

**Agenda Item No. 13.A.2**  
**Brawley Amendment No. 3**

be treated as separate transactions occurring one each month over the period of time that the service is rendered.

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].~~

...

<p><b>Will there be any public or private economic effect to the proposed amendment?</b> <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO (check one) <b>If yes, please detail below.</b></p>
--

No

## Proposed Amendment #5 to AO 2024-105(S)

AN ORDINANCE OF THE ANCHORAGE MUNICIPAL ASSEMBLY PROPOSING A DEDICATED SALES [PROPERTY] TAX AND ECONOMIC DEVELOPMENT MEASURE TO BE SUBMITTED TO THE QUALIFIED VOTERS OF THE MUNICIPALITY THAT WOULD ENACT A SALES AND USE TAX OF THREE PERCENT (3%) IN THE AGGREGATE ON THE SALE OR USE OF GOODS AND SERVICES WITHIN THE MUNICIPALITY, WITH CERTAIN EXEMPTIONS, A MAXIMUM TAX AMOUNT PER TRANSACTION, COMPRISED OF ...

Submitted by: Assembly Member Brawley

### PROPOSED AMENDMENT

#### Purpose/Summary of Amendment:

This amendment removes the fleet vehicle items as allowed uses for dedicated funding, and replaces those with other community needs: using this new funding for maintaining what we have, and making improvements to existing facilities (new #1), and funding for housing-related needs (new #2).

### TEXT OF AMENDMENT

*(adding new language, [DELETING CURRENT CODE LANGUAGE] and [Deleting words proposed by the unamended AO or AO(S)])*

**AO Section 2, p. 4, beginning at line 3, amending as follows:**

- 1. Major maintenance, repairs, and improvements to existing municipal facilities that serve the public. [~~Public Safety Vehicle Fleet – replace vehicles to improve public safety response capabilities.~~]*
- 2. Housing construction, rehabilitation and repairs, related capital improvements and infrastructure, and investments to reduce housing cost burdens. [~~Snow Plowing and Removal Heavy Equipment Fleet – improve snow plowing by replacing aging equipment.~~]*

**AND AO Section 3, p. 16, beginning at line 1, amending with the exact same changes as above.** The project list is identical currently, and the proposed amendments are identical as well.

**AND AO Section 3, p. 16, beginning at line 35, amending as follows:**

- D. [No more than 10% of the net receipts of the MAPs 1% sales and use tax 2 funds shall be used to fund vehicle and heavy equipment fleet investments.]*  
A minimum of 5% and not more than 15% of the net receipts of the MAPs 1% sales and use tax funds shall be invested to fund the operations, maintenance and safety costs of MAPs projects.

**Agenda Item No. 13.A.2**  
**Brawley Amendment No. 5**

**Will there be any public or private economic effect to the proposed amendment?**  
 YES  NO (check one) **If yes, please detail below.**

No

## Proposed Amendment #6 to AO 2024-105(S)

AN ORDINANCE OF THE ANCHORAGE MUNICIPAL ASSEMBLY PROPOSING A DEDICATED SALES [PROPERTY] TAX AND ECONOMIC DEVELOPMENT MEASURE TO BE SUBMITTED TO THE QUALIFIED VOTERS OF THE MUNICIPALITY THAT WOULD ENACT A SALES AND USE TAX OF THREE PERCENT (3%) IN THE AGGREGATE ON THE SALE OR USE OF GOODS AND SERVICES WITHIN THE MUNICIPALITY, WITH CERTAIN EXEMPTIONS, A MAXIMUM TAX AMOUNT PER TRANSACTION, COMPRISED OF ...

Submitted by: Assembly Member Brawley

### PROPOSED AMENDMENT

#### Purpose/Summary of Amendment:

This amendment allows the MAPs trust fund to be used to secure debt by removing the prohibition on it, and removes the requirement for a project to have 80% construction funding before a project can break ground.

### TEXT OF AMENDMENT

*(adding new language, [DELETING CURRENT CODE LANGUAGE] and [Deleting words proposed by the unamended AO or AO(S)])*

AO preamble, p. 2, beginning at line 42, amending as follows:

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

~~*WHEREAS, under this proposal the MAPs Fund and Trust reserves shall not be used to secure general obligation bond debt;*~~ now, therefore

AO Section 2, p. 7, beginning at line 19, amending as follows:

- (ii) Appropriations from the trust corpus are authorized for costs of funding design, development, and construction of a project on the MAPs list; ~~provided that no initial appropriation for a project's construction costs is permitted unless the project is 80% funded or more, regardless of source.~~

AO Section 3, p. 11, beginning at line 13, amending as follows:

**Agenda Item No. 13.A.2**  
**Brawley Amendment No. 6**

- B. *Municipal Area Projects (MAPs):* A purpose of this chapter is to provide funding for Municipal Area Projects (MAPs) recommended and desired by the public. The net receipts of the one percent (1%) sales and use tax, after payment of the one-third (1/3) of costs of administration and collection for sales and use taxes, shall be dedicated and restricted to funding of Municipal Area Projects for the benefit of the Municipality, including trust fund reserves to generate investment earnings to pay for operations, maintenance, and safety improvements. ~~*[No project shall commence construction until a minimum of 80% of funding required for that project has been appropriated. MAPs fund and trust reserves shall not be used to secure general obligation bond debt.]*~~

**Will there be any public or private economic effect to the proposed amendment?**  
 YES  NO (check one) **If yes, please detail below.**

No

## Proposed Amendment #7 to AO 2024-105(S)

AN ORDINANCE OF THE ANCHORAGE MUNICIPAL ASSEMBLY PROPOSING A DEDICATED SALES ~~[PROPERTY]~~ TAX AND ECONOMIC DEVELOPMENT MEASURE TO BE SUBMITTED TO THE QUALIFIED VOTERS OF THE MUNICIPALITY THAT WOULD ENACT A SALES AND USE TAX OF THREE PERCENT (3%) IN THE AGGREGATE ON THE SALE OR USE OF GOODS AND SERVICES WITHIN THE MUNICIPALITY, WITH CERTAIN EXEMPTIONS, A MAXIMUM TAX AMOUNT PER TRANSACTION, COMPRISED OF ...

Submitted by: Assembly Member Brawley

### PROPOSED AMENDMENT

#### Purpose/Summary of Amendment:

This amendment removes the sunset on the sales and use tax, so it would be permanent.

### TEXT OF AMENDMENT

*(adding new language, [DELETING CURRENT CODE LANGUAGE] and [Deleting words proposed by the unamended AO or AO(S)])*

AO preamble, p. 2, beginning at line 42, amending as follows:

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

AO Section 2, p. 3, beginning at line 19, amending as follows:

The proposed Charter Amendment and Assembly Ordinance 2024-\_\_\_\_ would authorize and enact an an ~~[seven (7) calendar year term limited]~~ aggregated three percent (3%) sales and use tax on the sale or use of goods and services...

AO Section 2, p. 7, beginning at line 38, amending as follows:

(c) The taxes authorized by this section 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 levies 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.]

**Agenda Item No. 13.A.2**  
**Brawley Amendment No. 7**

**AO Section 2, p. 8, beginning at line 42,** amending as follows:

than July 1, 2027, with the date of initial levy to be established by the Anchorage Assembly by ordinance. ~~[The sales and use tax levy 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, and the MAPs listed above be authorized?

**AO Section 3, p. 10, beginning at line 28,** amending as follows:

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

<p><b>Will there be any public or private economic effect to the proposed amendment?</b> <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO (check one) <b>If yes, please detail below.</b></p>
--

No



## Proposed Amendment #8 to AO 2024-105(S)

AN ORDINANCE OF THE ANCHORAGE MUNICIPAL ASSEMBLY PROPOSING A DEDICATED SALES ~~[PROPERTY]~~ TAX AND ECONOMIC DEVELOPMENT MEASURE TO BE SUBMITTED TO THE QUALIFIED VOTERS OF THE MUNICIPALITY THAT WOULD ENACT A SALES AND USE TAX OF THREE PERCENT (3%) IN THE AGGREGATE ON THE SALE OR USE OF GOODS AND SERVICES WITHIN THE MUNICIPALITY, WITH CERTAIN EXEMPTIONS, A MAXIMUM TAX AMOUNT PER TRANSACTION, COMPRISED OF ...

Submitted by: Assembly Member Brawley

### PROPOSED AMENDMENT

#### Purpose/Summary of Amendment:

This amendment places all costs of collection as special taxes that will be added to the tax cap base after the first year of collecting the tax. The 2% tax for property tax reduction already classifies its portion as special taxes under Charter 14.03(b)(3). This amendment adds the same language to the 1% tax for MAPs, for the portion of it collected and used to pay for costs of collection and administration.

### TEXT OF AMENDMENT

*(adding new language, [DELETING CURRENT CODE LANGUAGE] and ~~[Deleting words proposed by the unamended AO or AO(S)]~~)*

AO preamble, p. 2, beginning at line 42, amending as follows:

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

AO Section 2, p. 6, beginning at line 46, amending as follows:

pay the costs for operations, maintenance and safety for constructed MAPs and related improvements, and to funding development and construction costs of MAPs. The taxes collected used for payment of two-thirds of the costs of administration, collection and audit of the taxes authorized by this section shall be "special taxes" under Charter § 14.03(b).

**Agenda Item No. 13.A.2**  
**Brawley Amendment No. 8**

**Will there be any public or private economic effect to the proposed amendment?**  
 YES  NO (check one) **If yes, please detail below.**

No