

CLERK'S OFFICE
AMENDED AND APPROVED
Date: 2-15-00

Submitted by: Chairman of the Assembly
at the request of the Budget
Committee
Prepared by: Assembly Office
For reading: February 1, 2000

ANCHORAGE, ALASKA
AO NO. 2000-45

1 AN ORDINANCE OF THE ANCHORAGE MUNICIPAL ASSEMBLY ENACTING AN
2 ORDINANCE TO LEVY AN EIGHT PERCENT RENTAL TAX ON THE RETAIL
3 RENTAL OF CERTAIN MOTOR VEHICLES WITHIN THE TAX CAP FOR THE
4 PURPOSE OF REDUCING OTHER TAXES AND SUBMITTING THE QUESTION OF
5 WHETHER OR NOT TO APPROVE SAID RENTAL TAX TO THE QUALIFIED
6 VOTERS OF THE MUNICIPALITY AT ITS NEXT REGULAR ELECTION ON APRIL 4,
7 2000.

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9 THE ANCHORAGE ASSEMBLY ORDAINS:

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11 **Section 1.** Anchorage Municipal Code Title 12 is hereby amended by enacting a
12 new Chapter 12.45 to read as follows:

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14
15 **Chapter 12.45**

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17 **Rental Tax On Rental of Motor Vehicles**

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20 **12.45.010 Vehicle Rental Tax**

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22 A. A tax of eight percent (8%) of the total fees and costs charged for the
23 rental of a motor vehicle ("vehicle rental tax") is hereby levied on the retail
24 rental of motor vehicles within the Municipality, provided that the
25 maximum tax that may be collected on passenger cars within the
26 thirty (30) day period shall not exceed \$120.00, and the maximum tax
27 that may be collected on vans, trucks, and recreational vehicles
28 within the thirty (30) day period shall not exceed \$240.00.

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30 1 As used in this Chapter:

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32 a. "Motor vehicles" shall mean passenger cars, vans, trucks,
33 and recreational vehicles licensed to operate on public
34 roadways rented for thirty (30) consecutive days or less.
35 The term "Motor vehicles" does not include buses,

construction vehicles, or vehicles used for commercial or non-commercial hauling of delivery of cargo.

b. "Thirty (30) day period" shall mean the period of consecutive days a vehicle is rented under a single contract.

B. The vehicle rental tax shall be due, payable and collected from all persons renting a motor vehicle at the time the rental fees and charges are collected by all persons engaged in the retail business of renting motor vehicles. The person collecting the tax shall collect or pay the tax levied under this Chapter and shall remit said taxes to the Municipality quarterly.

C. The tax levied on vehicle rentals pursuant to this Chapter shall be subject to the tax increase limitation of Anchorage Municipal Charter Section 14.03 (the "Tax Cap") and shall therefore be included immediately in the base amount referred to in Section 14.03(c) of the Charter in order that the tax collected shall be in substitution of other taxes.

D. Records of financial transactions kept by persons and businesses required pursuant to this Chapter for the purpose of collecting and administering this vehicle tax shall be considered confidential and shall not be disclosed to any person except employees and agents of the municipality and only for official purposes.

E. The Chief Fiscal Officer of the Municipality shall implement and administer this Chapter.

Section 2. A ballot proposition containing substantially the following language, together with the full text of Section 1. of this ordinance shall be submitted to the qualified voters of the Municipality of Anchorage at its next regular election on April 4, 2000:

Proposition

**RENTAL TAX ON THE RETAIL RENTAL OF
MOTOR VEHICLES IN SUBSTITUTION OF OTHER TAXES**

Shall Anchorage Ordinance 2000-____, enacting an eight percent (8%) rental tax on the retail rental of passenger motor vehicles within the Municipality be ratified?

This vehicle tax is subject to (under) the tax increase limitation of Charter Sec. 14.03 (the "Tax Cap"). Imposition

of the vehicle tax under this ordinance would effect a
substitution for other taxes.
property and

[] YES

[] NO

Section 3. Section 1. of this ordinance shall become effective on October 1, 2000, if but only if, the proposition contained in Section 2. of this ordinance is approved by 60% of the qualified voters of the municipality voting on the proposition at the regular Municipal election April 4, 2000. All other sections of this ordinance shall become effective immediately upon passage and approval by the Assembly.

PASSED AND APPROVED by the Anchorage Assembly this 15 day of February, 2000.


Chair

ATTEST:


Municipal Clerk

**Municipality of Anchorage
MUNICIPAL CLERK'S OFFICE
AGENDA DOCUMENT CONTROL SHEET**

AO 2000 45

1	SUBJECT OF AGENDA DOCUMENT	DATE PREPARED 1/31/00
	An Ordinance Enacting to Levy an 8% Rental Tax on the Retail	INDICATE DOCUMENTS ATTACHED AO
	Rental Of Certain Motor Vehicles Within the Tax Cap	
2	DEPARTMENT NAME Assembly	DIRECTOR'S NAME Kevin Meyer
3	THE PERSON THE DOCUMENT WAS ACTUALLY PREPARED BY Legal & Elvi Gray-Jackson	HIS/HER PHONE NUMBER 4751
4	COORDINATED WITH AND REVIEWED BY	INITIALS DATE
	Mayor	
	Municipal Clerk	
	Municipal Attorney	
	Employee Relations Director	
	Municipal Manager	
	Finance	
	Community Development and Planning	
	Property and Facility Management	
	Management Information Systems	
	Office of Management and Budget	
	Purchasing	
	Operations Manager	
	Cultural and Recreational Services	
	Fire	
	Health and Human Services	
	Police	
	Public Works	
	Transit	
	Merrill Field (Airport)	
	Municipal Light and Power	
	Anchorage Water and Wastewater	
	Port	
	Solid Waste Services	
5	SPECIAL INSTRUCTIONS/COMMENTS	
	<i>addendum</i>	
	<i>Z.B. Introduction</i>	
6	ASSEMBLY MEETING DATE <i>2/1/00</i>	7
		PUBLIC HEARING DATE REQUESTED <i>2/5/00</i>

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RECEIVED
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