

Presented by: The Manager
Introduced: 11/05/2003
Drafted by: J.W. Hartle

ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 2003-47

An Ordinance Establishing a Motor Vehicle Registration Tax.

WHEREAS, abandoned and junked vehicles pose an environmental hazard, and comprise a blight on the landscape; and

WHEREAS, the costs of disposing of abandoned and junked vehicles has increased dramatically in recent years; and

WHEREAS, such environmental problems often fall to local government to address; and

WHEREAS, the City and Borough has tried several approaches over the years to address this persistent problem; and

WHEREAS, this year, an abandoned and junked vehicle program has been funded with a one-year increase in the household hazardous waste fee; and

WHEREAS, in past years, the costs of abandoned and junked vehicle disposal has been paid from general property tax and sales tax revenues; and

WHEREAS, virtually all vehicles brought to Juneau will eventually end up as junked vehicles; and

WHEREAS, the difficulty of tracking down the owners of abandoned and junked vehicles to require them to pay the costs of disposal has precluded this as a full funding alternative; and

WHEREAS, the State of Alaska offers a program which allows local governments to levy taxes on motor vehicle registrations collected by the state, with an eight percent administrative fee; and

WHEREAS, state law requires that municipalities give notice of election to come under the state motor vehicle registration tax program by January 1st a year before the tax goes into effect; and

WHEREAS, vehicles subject to the motor vehicle registration tax are exempted by state law from municipal business personal property tax; and

WHEREAS, the state motor vehicle registration program includes exemptions such as senior citizens, disabled persons, and certain military personnel; and

WHEREAS, it is reasonable to require vehicle owners to pay the costs of disposing of junked and abandoned motor vehicles, rather than using general tax revenues.

NOW, THEREFORE, BE IT ENACTED BY THE ASSEMBLY OF THE CITY AND BOROUGH OF JUNEAU, ALASKA:

Section 1. Classification. Section 2 of this ordinance is of a general and permanent nature and shall become a part of the City and Borough code. Section 3 of this ordinance is a noncode section.

Section 2. New Chapter. A new chapter, to be numbered Chapter 69.30, is added to Title 69 of the City and Borough code, to read:

Chapter 69.30

MOTOR VEHICLE REGISTRATION TAX

Sections:

69.30.010 Tax Levy

69.30.010 Tax Levy. (a) Biennial Tax Levy. There is levied a biennial motor vehicle registration tax pursuant to the provisions of AS 28.10.431 (Biennial Motor Vehicle Registration Tax) as such statute may be hereafter amended, revised, or replaced, according to the following schedule:

///
//
//
//
//
//
//
//
//
//
//

MOTOR VEHICLE TAX SCHEDULE - BIENNIAL SCHEDULE

Type	Tax According to Age of Vehicle Since Model Year, in the First Year of Biennial Period:							
	1 st	2 nd	3 rd	4 th	5 th	6 th	7 th	8 th or over
Motorcycle	4	4	4	4	4	4	4	4
Non-commercial passenger vehicles or motor homes as defined in AS 28.10.421(b)(1)	22	22	22	22	22	22	22	22
Non-commercial trailers, as defined in AS 28.10.421(b)(6)	4	4	4	4	4	4	4	4
Non-commercial pickup trucks or vans not exceeding 10,000 pounds unladen weight as defined in AS 28.10.421(b)(2)	22	22	22	22	22	22	22	22

(b) Commercial vehicles are not subject to the City and Borough Motor Vehicle Registration Tax.

Section 3. Notice. The Manager shall give notice to the State of Alaska pursuant to AS 28.10.431 that the CBJ has elected to levy this tax.

///

//

//

//

//

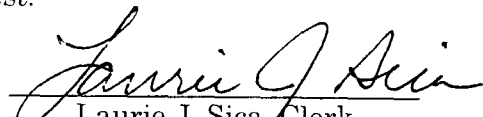
//

Section 4. Effective Dates. Section 2 of this ordinance shall be effective January 1, 2005. Section 3 of this ordinance shall be effective 30 days after its adoption.

Adopted this 24th day of November, 2003.


Bruce Botelho, Mayor

Attest:


Laurie J. Sica, Clerk

Vote: Unanimous

Absent: Powell