



**MEMBERSHIP RESOLUTION FY18-04**

**A RESOLUTION OF THE SOUTHWEST ALASKA MUNICIPAL CONFERENCE MEMBERSHIP SUPPORTING A PROGRESSIVE GRADUATED STATEWIDE INCOME TAX AS PART OF A SUSTAINABLE BUDGET FOR THE STATE OF ALASKA**

**WHEREAS**, the Southwest Alaska Municipal Conference recognizes that the State of Alaska will consider raising revenues as part of a comprehensive plan to address the State's budgetary shortfall; and

**WHEREAS**, broad based taxes have been identified as part of a potential revenue package to close the State's fiscal gap and construct a sustainable budget; and

**WHEREAS**, options for a broad- based tax include a graduated income tax, a payroll tax, and a State sales tax; and

**WHEREAS**, the amount of sales tax paid increases with the price of goods being purchased and penalizes rural residents of Alaska already facing higher prices for goods and services; and

**WHEREAS**, a sales tax uniformly imposed Statewide would require rural residents to shoulder a disproportionate share of any such tax; and

**WHEREAS**, a sales tax is a regressive tax that would disproportionately burden low income Alaskans, especially Alaskans with large families; and

**WHEREAS**, the imposing a sales tax would raise the already high cost of living for rural Alaskans and further jeopardize the viability of rural cities and villages; and

**WHEREAS**, sales taxes have historically been levied by municipal governments to pay for vital public services such as public safety, transportation, and public infrastructure; and

**WHEREAS**, a progressive graduated income tax would tax Alaskans based on income and ability to pay; and

**WHEREAS**, a progressive graduated income tax would tax all income earned in Alaska allowing the State to collect from out-of-state seasonal and year-round income earners that now benefit from government services without contributing toward this service support.

**NOW BE IT RESOLVED** that the Southwest Alaska Municipal Conference Membership supports a progressive graduated income tax rather than a sales tax or payroll tax as part of any comprehensive plan to enact a sustainable State budget.

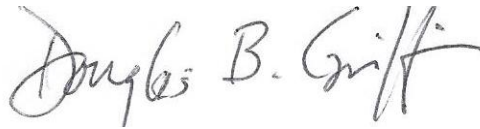
**PASSED AND ADOPTED** by the Membership of the Southwest Alaska Municipal Conference this 2<sup>nd</sup> day of March 2018.

IN WITNESS THERETO:



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Rebecca Skinner, SWAMC President



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Doug Griffin, SWAMC Executive Director