

**DENALI BOROUGH, ALASKA
ORDINANCE NO. 19-11
INTRODUCED BY: MAYOR CLAY WALKER**

**AN ORDINANCE ESTABLISHING AN EXCISE TAX ON THE SALE OF
MARIJUANA AND ALCOHOL WITHIN THE DENALI BOROUGH**

BE IT ENACTED by the Assembly of the Denali Borough, Alaska that:

Section 1. Classification. This ordinance is of a general and permanent nature.

Section 2. Purpose. The purpose of this ordinance is to raise revenue and diversify the borough's revenue stream in order to better meet the future needs of the borough.

Section 3. Procedure.

Section 1. Tax Rate: The excise tax imposed upon the retail buyer of marijuana and alcohol shall be five percent (5%) of the sale price.

Section 2. Exemptions: If a city within the borough imposes an equal or greater tax on the same item, the borough tax is exempt.

Section 3. Implementation of Tax: If approved, the Denali Borough Assembly shall by ordinance provide for the implementation of this tax.

Section 4. Ballot Proposition Language: In order to raise and diversify revenue, shall the Denali Borough impose a five percent tax upon the retail sale of marijuana and alcohol within the borough?

_____yes _____no

Section 4. Effective Date. Following approval by the Denali Borough Assembly and affirmative vote by Denali Borough voters in the next regular election held by the Denali Borough, this ordinance will become effective on January 1, 2021.

DATE INTRODUCED:
FIRST READING:
PUBLIC HEARING:

PASSED and APPROVED by the Denali Borough Assembly this _____ day of _____,2019.

Clay Walker, Mayor

ATTEST: _____
Amber Renshaw, Borough Clerk

VOTE:
ABSENT: