

CITY OF HOMER  
HOMER, ALASKA

ORDINANCE 86-13

AN ORDINANCE OF THE COMMON COUNCIL OF HOMER,  
ALASKA REPEALING CHAPTER 9.12 OF THE HOMER  
MUNICIPAL CODE, "HOTEL/MOTEL ROOM TAX".

WHEREAS, on December 10, 1979, the Homer City Council adopted Ordinance 79-19, providing for the levy of a tax on transient hotel/motel room rents equal to five percent of the room rental for the first seven days of occupancy, and

WHEREAS, on August 8, 1980, a complaint was filed in Superior Court against the City of Homer by a motel owner requesting that the Ordinance be declared illegal, and

WHEREAS, the Superior Court rendered a summary judgment against the City, concluding that "the bed tax imposed by the city is a sales tax and therefore subject to the statutory requirements and limitations on sales taxes", and

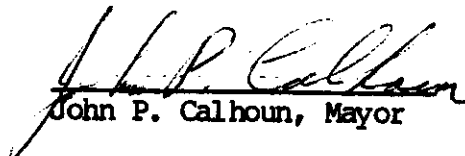
WHEREAS, the Superior Court decision was appealed by the City of Homer, and

WHEREAS, on September 17, 1982 the Supreme Court for the State of Alaska issued its Opinion (No.2559), concluding that "AS 29.53.440 requires a city to uniformly tax all the sources taxed by the borough and that the city's bed tax violated that requirement", therefore affirming the decision of the Superior Court,

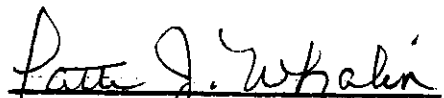
NOW THEREFORE, be it ordained:

Chapter 9.12, Hotel/Motel Room Tax, is hereby repealed.

CITY OF HOMER

  
John P. Calhoun, Mayor

ATTEST:

  
Patti J. Whalin, City Clerk

Reviewed and approved as to form and content:

Phil Shealy  
Phil C. Shealy, City Manager

DATE: 5/14/86

First Reading: 4/28/86

Public Hearing: 5/12/86

Second Reading: 5/12/86

Date of Adoption: 5/12/86

Effective Date: 5/13/86

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A. Robert Hahn, City Attorney

DATE: \_\_\_\_\_