1 **CITY OF HOMER** 2 **HOMER, ALASKA** 3 Reynolds 4 **RESOLUTION 16-039** 5 6 A RESOLUTION OF THE CITY COUNCIL OF HOMER, ALASKA, 7 EXPRESSING SUPPORT FOR THE REMOTE TRANSACTIONS 8 PARITY ACT. 9 WHEREAS, A 1992 Supreme Court case (Quill v. North Dakota) left State and local 10 governments unable on their own accord to enforce sales tax collections and remittance by 11 12 out-of-state catalog and online sellers; and 13 14 WHEREAS, As a result, billions of State and local tax dollars are lost each year by 15 allowing this tax-free platform to exist while brick-and-mortar retailers collect sales taxes from customers; and 16 17 WHEREAS, This creates a competitive disadvantage to main street shopkeepers who 18 are rooted and invested in the community, especially at a time when local governments are 19 trying to encourage job creation and economic development; and 20 21 WHEREAS, The Supreme Court of the United States also declared in the same 1992 22 Quill v. North Dakota case that Congress could exercise its authority under the Commerce 23 24 Clause of the U.S. Constitution to decide "whether, when and to what extent" the states may require sales tax collection on remote sales; and 25 26 27 WHEREAS, The Remote Transactions Parity Act does not impose a new tax but rather provides a mechanism by which states and local governments can collect a tax that is already 28 29 legally required in states with a sales tax; and 30 WHEREAS, The City of Homer uses tax revenue to provide vital public safety and public 31 works programs, fixing aging infrastructure and supporting parks, community centers and 32 33 libraries; and 34 WHEREAS, The City of Homer faces unprecedented budget shortfalls and has had to 35 and will continue to cut back services in many of these areas due to the low price of oil that 36 37 the state economy is dependent upon; and 38 39 WHEREAS, With the tremendous growth in online sales, the ability to collect remote 40 transactions sales tax would play an important supportive role in the City of Homer's provision of critical community services. 41

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42	NOW, THEREFORE, BE IT RESOLVED that the Homer City Council urges members of the
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44	Alaska Congressional delegation to support the Remote Transactions Parity Act of 2016
	(H.R.2775) for the fair, uniform, simplified, and constitutional collection of state and local
45	sales taxes; and further affirms that, through passage of the legislation, Congress will:
46	a) foster consistent standards for in-state and remote sellers who are obligated to
47	collect state and local sales and use taxes, providing equal, consistent, and fair treatment
48	among traditional brick-and-mortar retailers, brick-and-click retailers, catalogue retailers,
49	and Internet-only retailers; and
50	b) ensures parity at the point of sale.
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52	BE IT FURTHER RESOLVED that the Homer City Clerk is instructed to transmit a copy of
53	this resolution to the Alaska Federal Delegation.
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55	PASSED AND ADOPTED by the Homer City Council this 11th day of April, 2016.
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57	CITY OF HOMER
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59	WOME OF THE STATE
60	May Ewythe
61	MARY E. WYTHE, MAYOR
62	ATTECT:
63	ATTEST:
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65	Africa.
66 67	ACADHNISON MMC CITY CLEDIC
68	JO JOHNSON, MMC, CITY CLERK
69	Fiscal Note: N/A
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