

SYSTEMIC RACISM REVIEW COMMITTEE THE CITY AND BOROUGH OF JUNEAU, ALASKA

May 17, 2022 6:00 PM

Zoom Webinar

<https://juneau.zoom.us/j/92303909454> or: 1-253-215-8782 Webinar ID: 923 0390 9454

AGENDA

I. CALL TO ORDER

II. LAND ACKNOWLEDGEMENT

III. ROLL CALL

IV. APPROVAL OF AGENDA

V. APPROVAL OF MINUTES

A. 2022-04-26 SRRC Minutes - Draft

VI. PUBLIC PARTICIPATION

VII. CONSENT AGENDA

A. Legislation Introduced at May 16, 2022 Regular Assembly Meeting

The following ordinances were up for introduction on the consent agenda at the May 16, 2022 Regular Assembly Meeting. The SRRC checklists associated with the ordinances are in this SRRC packet. Legislation and materials associated with the legislation are located in the Assembly packet (copy/paste link into preferred browser for access to the Assembly agenda page): <https://juneau.org/assembly/assembly-minutes-and-agendas>

Ordinance 2022-15 An Ordinance Amending the Uniform Sales Tax Code to Exempt Food if the Voters Ratify the Levy and Collection of an Additional 1% Summer Sales Tax Rate.

Ordinance 2022-16 An Ordinance Amending the Uniform Sales Tax Code to Repeal the Exemption of Sales by Non-profit Organizations.

Ordinance 2022-17 An Ordinance Increasing the Sales Tax Rate from April 1 Through September 30 by 1% to Cover the Revenue Lost by Exempting Food from Sales Tax, and Providing for a Ballot Question Ratifying the Levy and Collection of the Summer Seasonal 1% Areawide Sales Tax on the Sale Price of Retail Sales, Rentals, and Services Performed within the City and Borough of Juneau, to be Effective in 2023.

Ordinance 2022-24 An Ordinance Amending the Elections Code for the City and Borough

of Juneau Municipal Elections.

Ordinance 2022-25 An Ordinance Increasing the Sales Tax Rate by 0.5% (5 to 5.5%) to Cover the Revenue Lost by Exempting Food from Sales Tax, and Providing for a Ballot Question Ratifying the Levy and Collection of the Additional 0.5% Areawide Sales Tax on the Sale Price of Retail Sales, Rentals, and Services Performed within the City and Borough of Juneau, to be Effective in 2023.

Ordinance 2022-26 An Ordinance Establishing a Sales Tax Rebate Program for Residents Experiencing Economic Hardship.

Ordinance 2022-27 An Ordinance Amending the Uniform Sales Tax Code to Exempt Food if the Voters Ratify the Levy and Collection of an Additional 0.5% Sales Tax Rate.

Ordinance 2021-08(b)(am)(AS) An Ordinance Appropriating \$2,300,000 to the Manager for the Hospital CT/MRI Replacement Capital Improvement Project; Funding Provided by Hospital Funds.

VIII. ITEMS FOR DISCUSSION

A. CBJ Budget Review

As part of its charge, the Systemic Racism Review Committee will review the CBJ FY23/34 Budget over the next 6-8 weeks. [to view documents - hover over the listed link and click or copy/paste the below links into your preferred web browser]

The Assembly Finance Committee at its April 27, 2022 meeting heard budget presentations from the following CBJ Departments overseen by Enterprise Boards:

Juneau International Airport - <https://packet.cbjak.org/CoverSheet.aspx?ItemID=11698&MeetingID=1728>

Bartlett Regional Hospital - <https://packet.cbjak.org/CoverSheet.aspx?ItemID=11699&MeetingID=1728>

Eaglecrest Ski Area - <https://packet.cbjak.org/CoverSheet.aspx?ItemID=11696&MeetingID=1728>

The Assembly Finance Committee at its May 4, 2022 meeting reviewed budget requests from various organizations requesting funding.

Juneau Community Foundation
Juneau Arts and Humanities Council
Downtown Business Association
Alaska Heat Smart

Association for the Education of Young Children (AEYC)
Childcare Stipends Update and Funding Request
Manager's Proposed Increments
Capital Improvement Plan Amendments
Update: FY22 Investment Income
Update: Budget Summary & Fund Balance
Info Only: Decision List

Link to May 4, 2022 AFC

packet: [https://packet.cbjak.org/MeetingView.aspx?
MeetingID=1729&MinutesMeetingID=2035&doctype=Agenda](https://packet.cbjak.org/MeetingView.aspx?MeetingID=1729&MinutesMeetingID=2035&doctype=Agenda)

The Assembly Finance Committee at its May 11, 2022 meeting reviewed funding requests and took action moving the School District budget forward to the Regular Assembly meeting on May 16. The Committee also took action on items on the Decision list, moving them forward out of committee and continued the discussion related to sales tax on food..

Juneau Economic Development Council
Budget Summary Update
Decision List
School District Budget – For Action
Passenger Fee Plan – For Action
Info Only: FY23 Youth Activity Grant Funding
Info Only: Sales Tax on Food

Link to May 11, 2022 AFC

packet: [https://packet.cbjak.org/MeetingView.aspx?
MeetingID=1730&MinutesMeetingID=-1&doctype=Agenda](https://packet.cbjak.org/MeetingView.aspx?MeetingID=1730&MinutesMeetingID=-1&doctype=Agenda)

The above AFC meeting video recordings are posted on CBJ's YouTube Channel:

<https://www.youtube.com/channel/UCbC37ygkTn7MdILadv92kaQ>

IX. STAFF REPORTS

X. COMMITTEE MEMBER / LIAISON COMMENTS AND QUESTIONS

XI. NEXT MEETING DATE

A. June 7, 2022 @ Noon (Worksession Placeholder)

B. June 14, 2022 @ Noon - Regular SRRC Meeting

XII. ADJOURNMENT

ADA accommodations available upon request: Please contact the Clerk's office 36 hours prior to any meeting so arrangements can be made for closed captioning or sign language interpreter services depending on the meeting format. The Clerk's office telephone number is 586-5278, TDD 586-5351, e-mail: city.clerk@juneau.org

SYSTEMIC RACISM REVIEW COMMITTEE

April 26, 2022 12:00 PM

Zoom Webinar

MINUTES

I. CALL TO ORDER

Chair Worl called the Systemic Racism Review Committee to order at 12:01 p.m.

II. LAND ACKNOWLEDGEMENT

III. ROLL CALL

Present: Chair Lisa Worl, Grace Lee, Kelli Patterson, Gail Cheney, Ivan Nance

Absent: Dominic Branson, Carla Casulucan

Staff: Robert Barr, Robert Palmer, Katie Koester and Di Cathcart

Others in attendee mode: Adrien Speegle, Jeff Rogers, Sherri Layne, John Bohan

IV. APPROVAL OF AGENDA

Agenda approved as presented.

V. APPROVAL OF MINUTES

Minutes approved as presented.

A. 2022-04-12 SRRC Work session Minutes - Draft

VI. PUBLIC PARTICIPATION

None

VII. CONSENT AGENDA

Mr. Barr read the ordinances into the record.

MOTION: by Ms. Lee to approve the consent agenda as presented, *hearing no objection, motion passed.*

A. Legislation Introduced at April 25, 2022 Regular Assembly Meeting

The following ordinances were up for introduction on the consent agenda at the April 25, 2022 Regular Assembly Meeting. The SRRC checklists associated with the ordinances are in this SRRC packet. Legislation and materials associated with the legislation are located in the Assembly packet (copy/paste link into preferred browser for access to the Assembly agenda page):<https://juneau.org/assembly/assembly-minutes-and-agendas>

Ordinance 2021-08(b)(am)(AO) An Ordinance Transferring \$70,000 from Police's Fiscal Year 2022 Operating Budget to the Drug Enforcement Unit Building Expansion Capital Improvement Project.

Ordinance 2021-08(b)(am)(AP) An Ordinance Appropriating up to \$800,000 to the Manager for the Eaglecrest Gondola Capital Improvement Project; Funding Provided by General Funds.

VIII. ITEMS FOR DISCUSSION

Engineering/Public Works Director Katie Koester walked the committee through the Capital Improvement Plan (CIP) review process and noted that FY23 CIP's are mostly maintenance related.

General CIP Timeline:

October - Engineering solicits prioritized CIP nominations from Departments and offers assistance on scoping and cost estimation.

December - Finance provides revenue projections for Sales Tax funded CIP categories, which dictate available funding for priorities.

January - Draft CIP resolution introduced at Assembly Public Works & Facilities Committee (PWFC)

March - Six year CIP introduced at PWFC. The CIP book includes appropriating resolution for current year, 6-year plan, and unfunded Department priorities.

April through May - Review by Assembly Finance Committee, Planning Commission and SRRC.

June 15th - Charter deadline for the Assembly to pass the CIP resolution.

Funding for CIP's comes from voter approved sales tax, marine passenger fees and enterprise funds. Voter approved sales tax covers general government operations, police, fire, street maintenance, parks and recreation,

transit and other general services. Marine Passenger Fees (MPF) are \$4.095 million for FY23 from State Marine Passenger Fees. The Manager's Office receives requests from CBJ departments as well as outside organizations with a connection to summer visitors. The City Manager creates a recommendations list of projects to fund via MPF's, the public has an opportunity to comment, when the comment period ends the final list is presented to the Assembly for action. Enterprise funds are from departments that generate revenue and contribute to the CIP based on their available funds and priorities. Enterprise funds include: Bartlett Regional Hospital, Lands & Resources, Docks & Harbors and Water/Wastewater utilities.

CIP project selection for funding comes from priority lists submitted from CBJ departments. There are always more project requests than available funding so Engineering works with the departments to identify specific priorities that fit within available funding limits with unfunded project priorities moving to the next fiscal year priority list.

Ms. Cheney asked about capital improvement for wastewater, do we have any policies around being equal for what we fund for various neighborhoods. Ms. Koester responded that CBJ does not base improvements on neighborhoods but on aging infrastructure; what has aged out and needs replacement.

Chair Worl asked if there is a mechanism for the public to give input.

Ms. Koester, Engineering has a pavement preservation program to review pavement every year and see what needs to be fixed working closely with the Streets Division and how to prioritize those needs as well as utilities – old tanks, lift stations and pipes that need replacing. When Engineering solicits requests from Departments, they work through their needs and a lot of maintenance needs end up on the 6-year list. We work closely with Building Maintenance and the School District to help prioritize their projects and cost estimates. When the CIP resolution is before the Assembly in January and works through the committee process that is a time for the public to give input. AFC Chair Triem has opened up the CIP process to Assembly members to add any addendums or requests to the CIP list for consideration prior to final approval.

Chair Worl, for me it is about the process and what systems do we have in place for the community or public to give their input, where are the holes, who aren't we hearing from and how can we better that process. For Parks & Streets process, 90% is for deferred maintenance and repair so for the other 10% where does that discussion come from. Thinking about the process and how decisions are made and if the public has a mechanism during the budget

process to easily comment or know who to reach out to.

Chair Worl, appreciate everyone's time working on this process.

A. Capital Improvement Plan (CIP) Review

Capital Improvement Plan (CIP): <https://juneau.org/engineering-public-works/cip>

2022-04-13 Assembly Committee Packet:

[https://packet.cbjak.org/MeetingView.aspx?](https://packet.cbjak.org/MeetingView.aspx?MeetingID=1723&MinutesMeetingID=-1&doctype=Agenda)

[MeetingID=1723&MinutesMeetingID=-1&doctype=Agenda](https://packet.cbjak.org/MeetingView.aspx?MeetingID=1723&MinutesMeetingID=-1&doctype=Agenda)

IX. STAFF REPORTS

None

X. COMMITTEE MEMBER / LIAISON COMMENTS AND QUESTIONS

Ms. Cheney asked about the process around community engagement as well as CBJ taxes and disbursement of taxes collected within CBJ. Chair Worl spoke to the community engagement piece noting that community engagement is currently not part of the scope of the SRRC; however there is the Juneau Human Rights Commission (JHRC) and community engagement is part of that commissions charge. Chair Worl added the SRRC and JHRC could look at holding another joint meeting as they did in June 2021 for systemic racism training if that was the will of the body.

Mr. Barr spoke to the tax question. There are two major pieces, property tax and a current 5% sales tax which breaks down to a permanent 1% and voter approved temporary 3% and temporary 1%. The temporary 3% was voter approved during the 2021 municipal election and the temporary 1% will be on the 2022 municipal ballot. The Assembly is looking at how to eliminate sales tax on food using the SNAP method as a guideline. There are two types of property tax; commercial and residential, the Assessor's Office is responsible for the property assessments and the Assembly sets the mill rate. There is a mill rate cap in CBJ code on how high the assembly can set the mill rate and historically the Assembly has always looked at ways to lower the mill rate.

Chair Worl, may not be able to attend the May 3 meeting and may need the support of Vice Chair Lee to start the meeting.

XI. NEXT MEETING DATE

A. Placeholder for SRRC Work session: May 3, 2022 at Noon

B. Regular SRRC Meeting for Legislation Review: May 17, 2022 at Noon

XII. ADJOURNMENT

There being no further business to come before the committee, meeting adjourned at 1:02 p.m.

Systemic Racism Review Committee Legislation Review Summary

Serial Number/Title: **Ordinance 2021-08(b)(am)(AS)** An Ordinance Appropriating \$2,300,000 to the Manager for the Hospital CT/MRI Replacement Capital Improvement Project; Funding Provided by Hospital Funds.

Introduced: 5/16/22 Public Hearing Date: 6/13/22 SRRC Review Date: 5/17/22

Presented By: Manager Drafted By: Finance

Department/Division: Hospital/ENG Lead Staff Contact: Bob Tyk/Katie Koester

Purpose of Legislation (background/summary of intent):

This ordinance would appropriate \$2,300,000 of hospital funds for the replacement and installation of one MRI and two CT scanners at Bartlett Regional Hospital. The existing apparatus has reached end of useful life and upgrades to the HVAC, electrical, and magnetic shielding are required for installation of the new equipment.

Connection to existing legislation:

As a supplemental appropriation, this ordinance amends FY22 CBJ Budget Ordinance 2021-08(b)(am).

Connection to adopted planning documents:

N/A

Step One: What is the impact of the proposed legislation?

- a. Does the proposed legislation negatively impact or unduly advantage a particular racial/ethnic group or otherwise perpetuate systemic racism?

If No, review is completed. If yes, go on to the next question:

YES	NO

- b. Does the legislation work to mitigate and/or eliminate structural racism
If Yes, review is completed. If No, or Undetermined, continue through the remaining steps.

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Step Two: How does the legislation perpetuate systemic racism?

- a. What are potential unintended consequences?
- b. What benefits may result?
- c. What is the potential long term impact of the proposed legislation?

Details: Replacement of the CT and MRI scanner machines will ensure the equipment is in good working order when needed, promoting the health and safety of patients.

d. What quantitative and qualitative evidence of inequality exists?

Details: N/A

- e. What steps has the department or legislation sponsor taken to notify those impacted of the proposed changes?
- f. Have key stakeholders who could be potentially impacted by the proposed legislation been engaged?

Details: The Public Works and Facilities Committee reviewed this request at the May 2, 2022 meeting.

- g. Has public input been received?
- h. If public comment has been received, what is the substance of that comment?

Details: Public hearing on this ordinance will be held on 5/16/22.

Step Three: Who is affected by the Proposed Legislation?

a. Who are the impacted group(s)?

- ☐ White ☐ Black or African American ☐ American Indian or Alaska Native
- ☐ Asian ☐ Native Hawaiian or Pacific Islander ☐ Two or more races ☐ Other

b. Are there impacts on specific geographic areas?

Race Considerations - Total Community is 69.7% White Only - 30.3% Minority						Economic Considerations	
Census Tract/Block Groups	Minority Pop.	Census Tract/Block Groups	Minority Pop.	Census Tract/Block Groups	Minority Pop.	Elementary School Boundaries	
CT 1: Auke Bay/Out the Road		CT 3: Mendenhall Valley Airport/ East Valley		CT 5: Downtown		Gastineau	Title 1
BG1: Out the road	11.9%	BG1: N. of Jennifer	42.5%	BG 1: Highlands	20.6%	Harborview	Title 1
BG2: Lena area	15.5%	BG 2: Glacier Valley S	39.8%	BG2: DT/Starr Hill	24.8%	Glacier Valley	Title 1
BG3: Montanna Creek	14.5%	BG 3: Airport	40.8%	BG 3: Flats/Village	30.8%	Mendenhall River	
BG4: Fritz Cove area	10.1%	BG 4: Radcliffe	24.6%			Riverbend	Title 1
						Auke Bay	
CT 2: Mendenhall Valley withn the Loop		CT 4: Salmon Creek/Lemon Creek				Lower Income Housing Areas	
BG1: Mendenhall Taki	27.8%	BG 1: DZ/Freds	60.9%	CT 5: Douglas Island		Chinook/Coho	
BG2: Upper Riverside	23.1%	BG 2: Davis	45.0%	BG 1: North Douglas	15.9%	Cedar Park Area	
BG 3: Portage/McGinr	33.7%	BG 3: Belardi Costco	63.8%	BG 2: West Juneau	28.0%	Gruening Park Area	
BG 4: Long Run	19.6%	BG 4: Twin Lakes	25.9%	BG 3: Crow Hill/ DT D	27.6%	Switzer Area	
BG 5: Glacierwood/Vir	41.2%					Kodzhoff Area	
						Douglas Hwy Corridor	

c. Is there a benefit to a specific census block district/neighborhood/school zone?

If Yes, does it come at the detriment of another?

Details:

YES	NO

d. Is there a benefit to an individual, group of individuals, or business/organization?

If yes, does that come at a detriment of others?

Details:

Step Four: What solutions could remedy the legislation's implications in perpetuating systemic racism? Check all that apply:

<input type="checkbox"/>	Recommend additional public input be gathered (Neighborhood/census block meetings, assembly/ committee meetings)
<input type="checkbox"/>	Recommend that the legislation move forward with accountability measures (sunset provisions, 6 mo./annual review of impacts/implications for system racism.) to monitor impact.
<input type="checkbox"/>	Propose revised language to strengthen the legislation or the legislation or regulations cross-referenced within the proposed legislation.
<input type="checkbox"/>	Recommend the proposed legislation not move forward.
<input type="checkbox"/>	Other: (explain)

Step Five: Further Feedback to the Assembly on systemic racism implications

The SRRC will forward to the Assembly any additional questions that arose during the legislation review that the committee feels may be important for the Assembly to consider.

If a systemic racism implication is identified, the SRRC will provide a written report to the Assembly that includes consideration of the provisions below:

- What are the indicators and progress benchmarks?
- Program strategies?
- Policy Strategies?
- Partnership Strategies?

Systemic Racism Review Committee Legislation Review Summary

Serial Number/Title: Ordinance 2022-15 An Ordinance Amending the Uniform Sales Tax Code to Exempt Food if the Voters Ratify the Levy and Collection of an Additional 1% Summer Sales Tax Rate.

Introduced: 5/16/22 Public Hearing Date: 6/13/22 SRRC Review Date: 5/17/22

Presented By: Manager Drafted By: Law

Department/Division: Finance Lead Staff Contact: Jeff Rogers/Rob Palmer

Purpose of Legislation (background/summary of intent):

This is a companion to Ordinance 2022-17, which would exempt unprepared food from sales tax if the voters approve a seasonal 1% increase in sales tax between April and September.

Connection to existing legislation:

If the sales tax rate increase is ratified by public vote, this ordinance would amend the CBJ Sales Tax Code and is a companion to Ordinance 2022-17.

Connection to adopted planning documents:

Evaluating removing sales tax on food is one of the Assembly's goals for 2022.

Step One: What is the impact of the proposed legislation?

- a. Does the proposed legislation negatively impact or unduly advantage a particular racial/ethnic group or otherwise perpetuate systemic racism?

If No, review is completed. If yes, go on to the next question:

YES	NO
<input type="checkbox"/>	<input type="checkbox"/>

- b. Does the legislation work to mitigate and/or eliminate structural racism
If Yes, review is completed. If No, or Undetermined, continue through the remaining steps.

<input type="checkbox"/>	<input type="checkbox"/>
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Step Two: How does the legislation perpetuate systemic racism?

- a. What are potential unintended consequences?
- b. What benefits may result?
- c. What is the potential long term impact of the proposed legislation?

Details: The imposition of sales tax on food results in higher levels of food insecurity, which disproportionately affects lower income households. Removing sales tax from food has been shown to positively impact the financial and physical health of households earning the lowest income.

- d. What quantitative and qualitative evidence of inequality exists?

Details:

- e. What steps has the department or legislation sponsor taken to notify those impacted of the proposed changes?
- f. Have key stakeholders who could be potentially impacted by the proposed legislation been engaged?

Details: During 2022, the Assembly Finance Committee discussed this topic on May 11 and March 2, and the Assembly Committee of the Whole discussed this topic on April 11 and May 2. Additionally, the public will have the opportunity to vote on whether to increase the sales tax rate in the summer to replace the lost revenue from exempting sales tax from food.

- g. Has public input been received?
- h. If public comment has been received, what is the substance of that comment?

Details: Public hearing on this ordinance will be held on June 13.

Step Three: Who is affected by the Proposed Legislation?

- a. Who are the impacted group(s)?

☐ White ☐ Black or African American ☐ American Indian or Alaska Native
☐ Asian ☐ Native Hawaiian or Pacific Islander ☐ Two or more races ☐ Other

- b. Are there impacts on specific geographic areas?

Race Considerations - Total Community is 69.7% White Only - 30.3% Minority						Economic Considerations	
Census Tract/Block Groups	Minority Pop.	Census Tract/Block Groups	Minority Pop.	Census Tract/Block Groups	Minority Pop.	Elementary School Boundaries	
CT 1: Auke Bay/Out the Road		CT 3: Mendenhall Valley Airport/ East Valley		CT 5: Downtown		Gastineau	Title 1
BG1: Out the road	11.9%	BG1: N. of Jennifer	42.5%	BG 1: Highlands	20.6%	Harborview	Title 1
BG2: Lena area	15.5%	BG 2: Glacier Valley	39.8%	BG2: DT/Starr Hill	24.8%	Glacier Valley	Title 1
BG3: Montanna Creek	14.5%	BG 3: Airport	40.8%	BG 3: Flats/Village	30.8%	Mendenhall River	
BG4: Fritz Cove area	10.1%	BG 4: Radcliffe	24.6%			Riverbend	Title 1
						Auke Bay	
CT 2: Mendenhall Valley withn the Loop		CT 4: Salmon Creek/Lemon Creek		CT 5: Douglas Island		Lower Income Housing Areas	
BG1: Mendenhall Taki	27.8%	BG 1: DZ/Freds	60.9%	BG 1: North Douglas	15.9%	Chinook/Coho	
BG2: Upper Riverside	23.1%	BG 2: Davis	45.0%	BG 2: West Juneau	28.0%	Cedar Park Area	
BG 3: Portage/McGinr	33.7%	BG 3: Belardi Costco	63.8%	BG 3: Crow Hill/ DT C	27.6%	Gruening Park Area	
BG 4: Long Run	19.6%	BG 4: Twin Lakes	25.9%			Switzer Area	
BG 5: Glacierwood/Vir	41.2%					Kodzhoff Area	
						Douglas Hwy Corridor	

- c. Is there a benefit to a specific census block district/neighborhood/school zone?
If Yes, does it come at the detriment of another?

Details:

YES	NO

- d. Is there a benefit to an individual, group of individuals, or business/organization?
If yes, does that come at a detriment of others?

Details:

Step Four: What solutions could remedy the legislation’s implications in perpetuating systemic racism? Check all that apply:

<input type="checkbox"/>	Recommend additional public input be gathered (Neighborhood/census block meetings, assembly/ committee meetings)
<input type="checkbox"/>	Recommend that the legislation move forward with accountability measures (sunset provisions, 6 mo./annual review of impacts/implications for system racism.) to monitor impact.
<input type="checkbox"/>	Propose revised language to strengthen the legislation or the legislation or regulations cross-referenced within the proposed legislation.
<input type="checkbox"/>	Recommend the proposed legislation not move forward.
<input type="checkbox"/>	Other: (explain)

Step Five: Further Feedback to the Assembly on systemic racism implications

The SRRC will forward to the Assembly any additional questions that arose during the legislation review that the committee feels may be important for the Assembly to consider.

If a systemic racism implication is identified, the SRRC will provide a written report to the Assembly that includes consideration of the provisions below:

What are the indicators and progress benchmarks?

Program strategies?

Policy Strategies?

Partnership Strategies?

Systemic Racism Review Committee Legislation Review Summary

Serial Number/Title: Ordinance 2022-16 An Ordinance Amending the Uniform Sales Tax Code to Repeal the Exemption of Sales by Non-profit Organizations.

Introduced: 5/16/22 Public Hearing Date: 6/13/22 SRRC Review Date: 5/17/22

Presented By: Manager Drafted By: Law

Department/Division: Finance Lead Staff Contact: Jeff Rogers/Rob Palmer

Purpose of Legislation (background/summary of intent):

The CBJ has approximately thirty optional exemptions from sales tax that are not mandated by state or federal law. Associated with the Assembly's interest to exempt unprepared food from sales tax, this ordinance would repeal the sales by nonprofit business exemption to provide greater equity in the sales tax code. Currently, the nonprofit sales and services exemption reduces CBJ's revenue collection by \$1.4M. Repealing just the sales by nonprofit businesses would result in some new revenue collection but the precise amount of new revenue is challenging to predict.

Connection to existing legislation:

This ordinance amends the CBJ Sales Tax Code.

Connection to adopted planning documents:

This ordinance is associated with the Assembly's interest to exempt unprepared food from sales tax, which is one of the Assembly's goals for 2022.

Step One: What is the impact of the proposed legislation?

- a. Does the proposed legislation negatively impact or unduly advantage a particular racial/ethnic group or otherwise perpetuate systemic racism?

If No, review is completed. If yes, go on to the next question:

YES	NO
<input type="checkbox"/>	<input type="checkbox"/>

- b. Does the legislation work to mitigate and/or eliminate structural racism
If Yes, review is completed. If No, or Undetermined, continue through the remaining steps.

<input type="checkbox"/>	<input type="checkbox"/>
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Step Two: How does the legislation perpetuate systemic racism?

- a. What are potential unintended consequences?
- b. What benefits may result?
- c. What is the potential long term impact of the proposed legislation?

Details: Repealing the exemption of sales by non-profit organizations from sales tax creates greater equity in the sales tax code. If passed, this ordinance would generate additional revenue for CBJ to partially replace the reduction in revenue from removing sales tax from food, which aims to increase the health of households for lower income earners, both financially and by improving food security.

d. What quantitative and qualitative evidence of inequality exists?

Details:

- e. What steps has the department or legislation sponsor taken to notify those impacted of the proposed changes?
- f. Have key stakeholders who could be potentially impacted by the proposed legislation been engaged?

Details: During 2022, the Assembly Finance Committee discussed this topic on May 11 and March 2, and the Assembly Committee of the Whole discussed this topic on April 11 and May 2.

- g. Has public input been received?
- h. If public comment has been received, what is the substance of that comment?

Details: Public hearing on this ordinance will be held on June 13.

Step Three: Who is affected by the Proposed Legislation?

a. Who are the impacted group(s)?

- ☐ White ☐ Black or African American ☐ American Indian or Alaska Native
- ☐ Asian ☐ Native Hawaiian or Pacific Islander ☐ Two or more races ☐ Other

b. Are there impacts on specific geographic areas?

Race Considerations - Total Community is 69.7% White Only - 30.3% Minority						Economic Considerations	
Census Tract/Block Groups	Minority Pop.	Census Tract/Block Groups	Minority Pop.	Census Tract/Block Groups	Minority Pop.	Elementary School Boundaries	
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BG1: Out the road	11.9%	BG1: N. of Jennifer	42.5%	BG 1: Highlands	20.6%	Harborview	Title 1
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BG4: Fritz Cove area	10.1%	BG 4: Radcliffe	24.6%			Riverbend	Title 1
						Auke Bay	
CT 2: Mendenhall Valley within the Loop		CT 4: Salmon Creek/Lemon Creek		CT 5: Douglas Island		Lower Income Housing Areas	
BG1: Mendenhall Taki	27.8%	BG 1: DZ/Freds	60.9%	BG 1: North Douglas	15.9%	Chinook/Coho	
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BG 3: Portage/McGinn	33.7%	BG 3: Belardi Costco	63.8%	BG 3: Crow Hill/ DT D	27.6%	Gruening Park Area	
BG 4: Long Run	19.6%	BG 4: Twin Lakes	25.9%			Switzer Area	
BG 5: Glacierwood/Vir	41.2%					Kodzhoff Area	
						Douglas Hwy Corridor	

c. Is there a benefit to a specific census block district/neighborhood/school zone?

If Yes, does it come at the detriment of another?

Details:

YES	NO

- d. Is there a benefit to an individual, group of individuals, or business/organization?
If yes, does that come at a detriment of others?

Details:

Step Four: What solutions could remedy the legislation's implications in perpetuating systemic racism? Check all that apply:

<input type="checkbox"/>	Recommend additional public input be gathered (Neighborhood/census block meetings, assembly/ committee meetings)
<input type="checkbox"/>	Recommend that the legislation move forward with accountability measures (sunset provisions, 6 mo./annual review of impacts/implications for system racism.) to monitor impact.
<input type="checkbox"/>	Propose revised language to strengthen the legislation or the legislation or regulations cross-referenced within the proposed legislation.
<input type="checkbox"/>	Recommend the proposed legislation not move forward.
<input type="checkbox"/>	Other: (explain)

Step Five: Further Feedback to the Assembly on systemic racism implications

The SRRC will forward to the Assembly any additional questions that arose during the legislation review that the committee feels may be important for the Assembly to consider.

If a systemic racism implication is identified, the SRRC will provide a written report to the Assembly that includes consideration of the provisions below:

- What are the indicators and progress benchmarks?
- Program strategies?
- Policy Strategies?
- Partnership Strategies?

Systemic Racism Review Committee Legislation Review Summary

Serial Number/Title: Ordinance 2022-17 An Ordinance Increasing the Sales Tax Rate from April 1 Through September 30 by 1% to Cover the Revenue Lost by Exempting Food from Sales Tax, and Providing for a Ballot Question Ratifying the Levy and Collection of the Summer Seasonal 1% Areawide Sales Tax on the Sale Price of Retail Sales, Rentals, and Services Performed within the City and Borough of Juneau, to be Effective in 2023.

Introduced: 5/16/22 Public Hearing Date: 6/13/22 SRRC Review Date: 5/17/22

Presented By: Manager Drafted By: Law

Department/Division: Finance Lead Staff Contact: Jeff Rogers/Rob Palmer

Purpose of Legislation (background/summary of intent):

This is a companion to Ordinance 2022-15, which would exempt unprepared food from sales tax if the voters approve a seasonal 1% increase in sales tax between April and September. Currently, the CBJ has a 5% areawide sales tax rate, and this ordinance—if ratified by the voters in October—would increase the sales tax rate to 6% in the summer months and retain the 5% rate during the winter months. The increase of 1% during the summer months is intended to recover revenue lost by exempting food from sales tax.

Connection to existing legislation:

This ordinance is a companion to Ordinance 2022-15.

Connection to adopted planning documents:

Evaluating removing sales tax on food is one of the Assembly's goals for 2022.

Step One: What is the impact of the proposed legislation?

- a. Does the proposed legislation negatively impact or unduly advantage a particular racial/ethnic group or otherwise perpetuate systemic racism?
If No, review is completed. If yes, go on to the next question:

YES	NO
<input type="checkbox"/>	<input type="checkbox"/>

- b. Does the legislation work to mitigate and/or eliminate structural racism
If Yes, review is completed. If No, or Undetermined, continue through the remaining steps.

<input type="checkbox"/>	<input type="checkbox"/>
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Step Two: How does the legislation perpetuate systemic racism?

- a. What are potential unintended consequences?
- b. What benefits may result?
- c. What is the potential long term impact of the proposed legislation?

Details: The intent of this ordinance is to replace lost revenue from the exemption of food from sales tax. The imposition of sales tax on food results in higher levels of food insecurity, which disproportionately affects lower income households. Removing sales tax from food has been shown to positively impact the financial and physical health of households earning the lowest income. Increasing the sales tax rate in the summer helps shift some of the tax burden to non-residents from tourism visitation.

d. What quantitative and qualitative evidence of inequality exists?

Details:

- e. What steps has the department or legislation sponsor taken to notify those impacted of the proposed changes?
- f. Have key stakeholders who could be potentially impacted by the proposed legislation been engaged?

Details: During 2022, the Assembly Finance Committee discussed this topic on May 11 and March 2, and the Assembly Committee of the Whole discussed this topic on April 11 and May 2. Additionally, the public will have the opportunity to vote on whether to increase the summer sales tax rate to replace the lost revenue from exempting sales tax from food on the October ballot.

- g. Has public input been received?
- h. If public comment has been received, what is the substance of that comment?

Details: Public hearing on this ordinance will be held on June 13.

Step Three: Who is affected by the Proposed Legislation?

a. Who are the impacted group(s)?

- ☐ White ☐ Black or African American ☐ American Indian or Alaska Native
- ☐ Asian ☐ Native Hawaiian or Pacific Islander ☐ Two or more races ☐ Other

b. Are there impacts on specific geographic areas?

Race Considerations - Total Community is 69.7% White Only - 30.3% Minority						Economic Considerations	
Census Tract/Block Groups	Minority Pop.	Census Tract/Block Groups	Minority Pop.	Census Tract/Block Groups	Minority Pop.	Elementary School Boundaries	
CT 1: Auke Bay/Out the Road		CT 3: Mendenhall Valley Airport/ East Valley		CT 5: Downtown		Gastineau	Title 1
BG1: Out the road	11.9%	BG1: N. of Jennifer	42.5%	BG 1: Highlands	20.6%	Harborview	Title 1
BG2: Lena area	15.5%	BG 2: Glacier Valley	39.8%	BG2: DT/Starr Hill	24.8%	Glacier Valley	Title 1
BG3: Montanna Creek	14.5%	BG 3: Airport	40.8%	BG 3: Flats/Village	30.8%	Mendenhall River	
BG4: Fritz Cove area	10.1%	BG 4: Raddcliffe	24.6%			Riverbend	Title 1
						Auke Bay	
CT 2: Mendenhall Valley within the Loop		CT 4: Salmon Creek/Lemon Creek		CT 5: Douglas Island		Lower Income Housing Areas	
BG1: Mendenhall Taki	27.8%	BG 1: DZ/Freds	60.9%	BG 1: North Douglas	15.9%	Chinook/Coho	
BG2: Upper Riverside	23.1%	BG 2: Davis	45.0%	BG 2: West Juneau	28.0%	Cedar Park Area	
BG 3: Portage/McGinn	33.7%	BG 3: Belardi Costco	63.8%	BG 3: Crow Hill/ DT C	27.6%	Gruening Park Area	
BG 4: Long Run	19.6%	BG 4: Twin Lakes	25.9%			Switzer Area	
BG 5: Glacierwood/Vir	41.2%					Kodzhoff Area	
						Douglas Hwy Corridor	

- c. Is there a benefit to a specific census block district/neighborhood/school zone?
If Yes, does it come at the detriment of another?

YES	NO

Details:

- d. Is there a benefit to an individual, group of individuals, or business/organization?
If yes, does that come at a detriment of others?

Details:

Step Four: What solutions could remedy the legislation's implications in perpetuating systemic racism? Check all that apply:

	Recommend additional public input be gathered (Neighborhood/census block meetings, assembly/ committee meetings)
	Recommend that the legislation move forward with accountability measures (sunset provisions, 6 mo./annual review of impacts/implications for system racism.) to monitor impact.
	Propose revised language to strengthen the legislation or the legislation or regulations cross-referenced within the proposed legislation.
	Recommend the proposed legislation not move forward.
	Other: (explain)

Step Five: Further Feedback to the Assembly on systemic racism implications

The SRRC will forward to the Assembly any additional questions that arose during the legislation review that the committee feels may be important for the Assembly to consider.

If a systemic racism implication is identified, the SRRC will provide a written report to the Assembly that includes consideration of the provisions below:

What are the indicators and progress benchmarks?
Program strategies?
Policy Strategies?
Partnership Strategies?

Systemic Racism Review Committee Legislation Review Summary

Serial Number/Title: [Ordinance 2022-24](#) An Ordinance Amending the Elections Code for the City and Borough of Juneau Municipal Elections.

Introduced: 5/16/2022 Public Hearing Date: 6/13/2022 SRRC Review Date: 5/17/2022

Presented By: City Manager Drafted By: Law Department

Department/Division: Clerk's Office Lead Staff Contact: Robert Palmer

Purpose of Legislation (background/summary of intent):

This ordinance would amend the election code by (1) aligning code with procedures and practices necessary to conduct an election using our new ballot-processing center, and (2) clarifying language to election procedures. The Assembly Committee of the Whole reviewed this ordinance at its [May 2, 2022 meeting](#). Given discussion at that meeting, the Municipal Clerk via the City Manager has proposed some additional amendments, provided in the [5/16 Assembly agenda packet](#). Unless the Assembly refers this ordinance to a committee, the amendments will be considered at the June 13 Regular Assembly meeting.

Connection to existing legislation:

Current election code [Chapter 29](#). The Municipal Clerk included a [memo](#) in the August 9, 2021 Committee of the Whole packet that outlines Vote-by-Mail (VBM) and the ballot-processing center.

Connection to adopted planning documents:

[Ballot Processing Center](#) – Engineering Project

*****BELOW IS FOR SRRC MEMBERS TO COMPLETE*****

Step One: What is the impact of the proposed legislation?

- a. Does the proposed legislation negatively impact or unduly advantage a particular racial/ethnic group or otherwise perpetuate systemic racism?
If No, review is completed. If yes, go on to the next question:

YES	NO

- b. Does the legislation work to mitigate and/or eliminate structural racism
If Yes, review is completed. If No, or Undetermined, continue through the remaining steps.

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Step Two: How does the legislation perpetuate systemic racism?

- a. What are potential unintended consequences?
- b. What benefits may result?
- c. What is the potential long term impact of the proposed legislation?

Details:

- d. What quantitative and qualitative evidence of inequality exists?

Details:

- e. What steps has the department or legislation sponsor taken to notify those impacted of the proposed changes?
f. Have key stakeholders who could be potentially impacted by the proposed legislation been engaged?

Details:

- g. Has public input been received?
h. If public comment has been received, what is the substance of that comment?

Details:

Step Three: Who is affected by the Proposed Legislation?

- a. Who are the impacted group(s)?

- ☐ White ☐ Black or African American ☐ American Indian or Alaska Native
☐ Asian ☐ Native Hawaiian or Pacific Islander ☐ Two or more races ☐ Other

- b. Are there impacts on specific geographic areas?

Race Considerations - Total Community is 69.7% White Only - 30.3% Minority						Economic Considerations	
Census Tract/Block Groups	Minority Pop.	Census Tract/Block Groups	Minority Pop.	Census Tract/Block Groups	Minority Pop.	Elementary School Boundaries	
CT 1: Auke Bay/Out the Road		CT 3: Mendenhall Valley Airport/ East Valley		CT 5: Downtown		Gastineau	Title 1
BG1: Out the road	11.9%	BG1: N. of Jennifer	42.5%	BG 1: Highlands	20.6%	Harborview	Title 1
BG2: Lena area	15.5%	BG 2: Glacier Valley	39.8%	BG2: DT/Starr Hill	24.8%	Glacier Valley	Title 1
BG3: Montanna Creek	14.5%	BG 3: Airport	40.8%	BG 3: Flats/Village	30.8%	Mendenhall River	
BG4: Fritz Cove area	10.1%	BG 4: Raddcliffe	24.6%			Riverbend	Title 1
						Auke Bay	
CT 2: Mendenhall Valley within the Loop		CT 4: Salmon Creek/Lemon Creek		CT 5: Douglas Island		Lower Income Housing Areas	
BG1: Mendenhall Taki	27.8%	BG 1: DZ/Freds	60.9%	BG 1: North Douglas	15.9%	Chinook/Coho	
BG2: Upper Riverside	23.1%	BG 2: Davis	45.0%	BG 2: West Juneau	28.0%	Cedar Park Area	
BG 3: Portage/McGinr	33.7%	BG 3: Belardi Costco	63.8%	BG 3: Crow Hill/ DT C	27.6%	Gruening Park Area	
BG 4: Long Run	19.6%	BG 4: Twin Lakes	25.9%			Switzer Area	
BG 5: Glacierwood/Vir	41.2%					Kodzhoff Area	
						Douglas Hwy Corridor	

- c. Is there a benefit to a specific census block district/neighborhood/school zone?
If Yes, does it come at the detriment of another?

Details:

- d. Is there a benefit to an individual, group of individuals, or business/organization?
If yes, does that come at a detriment of others?

Details:

YES	NO

Step Four: What solutions could remedy the legislation’s implications in perpetuating systemic racism? Check all that apply:

	Recommend additional public input be gathered (Neighborhood/census block meetings, assembly/ committee meetings)
	Recommend that the legislation move forward with accountability measures (sunset provisions, 6 mo./annual review of impacts/implications for system racism.) to monitor impact.
	Propose revised language to strengthen the legislation or the legislation or regulations cross-referenced within the proposed legislation.
	Recommend the proposed legislation not move forward.
	Other: (explain)

Step Five: Further Feedback to the Assembly on systemic racism implications

The SRRC will forward to the Assembly any additional questions that arose during the legislation review that the committee feels may be important for the Assembly to consider.

If a systemic racism implication is identified, the SRRC will provide a written report to the Assembly that includes consideration of the provisions below:

- What are the indicators and progress benchmarks?
- Program strategies?
- Policy Strategies?
- Partnership Strategies?

Systemic Racism Review Committee Legislation Review Summary

Serial Number/Title: Ordinance 2022-25 An Ordinance Increasing the Sales Tax Rate by 0.5% (5 to 5.5%) to Cover the Revenue Lost by Exempting Food from Sales Tax, and Providing for a Ballot Question Ratifying the Levy and Collection of the Additional 0.5% Areawide Sales Tax on the Sale Price of Retail Sales, Rentals, and Services Performed within the City and Borough of Juneau, to be Effective in 2023.

Introduced: 5/16/22 Public Hearing Date: 6/13/22 SRRC Review Date: 5/17/22

Presented By: Manager Drafted By: Law

Department/Division: Finance Lead Staff Contact: Jeff Rogers/Rob Palmer

Purpose of Legislation (background/summary of intent):

This is a companion to Ordinance 2022-27, which would exempt unprepared food from sales tax if the voters approve a permanent 0.5% increase in sales tax. Currently, the CBJ has a 5% areawide sales tax rate, and this ordinance—if ratified by the voters in October—would increase the sales tax rate to 5.5%. The increase of 0.5% is intended to recover revenue lost by exempting food from sales tax.

Connection to existing legislation:

This ordinance is a companion to Ordinance 2022-27.

Connection to adopted planning documents:

Evaluating removing sales tax on food is one of the Assembly's goals for 2022.

Step One: What is the impact of the proposed legislation?

- a. Does the proposed legislation negatively impact or unduly advantage a particular racial/ethnic group or otherwise perpetuate systemic racism?

If No, review is completed. If yes, go on to the next question:

YES	NO
<input type="checkbox"/>	<input type="checkbox"/>

- b. Does the legislation work to mitigate and/or eliminate structural racism
If Yes, review is completed. If No, or Undetermined, continue through the remaining steps.

<input type="checkbox"/>	<input type="checkbox"/>
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Step Two: How does the legislation perpetuate systemic racism?

- a. What are potential unintended consequences?
- b. What benefits may result?
- c. What is the potential long term impact of the proposed legislation?

Details: The intent of this ordinance is to replace lost revenue from the exemption of food from sales tax. The imposition of sales tax on food results in higher levels of food insecurity, which

disproportionately affects lower income households. Removing sales tax from food has been shown to positively impact the financial and physical health of households earning the lowest income. Increasing the sales tax rate on non-food items is intended to shift the tax burden off the lowest income households, who generally purchase fewer non-food goods and services.

d. What quantitative and qualitative evidence of inequality exists?

Details:

- e. What steps has the department or legislation sponsor taken to notify those impacted of the proposed changes?
- f. Have key stakeholders who could be potentially impacted by the proposed legislation been engaged?

Details: During 2022, the Assembly Finance Committee discussed this topic on May 11 and March 2, and the Assembly Committee of the Whole discussed this topic on April 11 and May 2. Additionally, the public will have the opportunity to vote on whether to increase the sales tax rate to replace the lost revenue from exempting sales tax from food on the October ballot.

- g. Has public input been received?
- h. If public comment has been received, what is the substance of that comment?

Details: Public hearing on this ordinance will be held on June 13.

Step Three: Who is affected by the Proposed Legislation?

a. Who are the impacted group(s)?

- ☐ White ☐ Black or African American ☐ American Indian or Alaska Native
- ☐ Asian ☐ Native Hawaiian or Pacific Islander ☐ Two or more races ☐ Other

b. Are there impacts on specific geographic areas?

Race Considerations - Total Community is 69.7% White Only - 30.3% Minority						Economic Considerations	
Census Tract/Block Groups	Minority Pop.	Census Tract/Block Groups	Minority Pop.	Census Tract/Block Groups	Minority Pop.	Elementary School Boundaries	
CT 1: Auke Bay/Out the Road		CT 3: Mendenhall Valley Airport/ East Valley		CT 5: Downtown		Gastineau	Title 1
BG1: Out the road	11.9%	BG1: N. of Jennifer	42.5%	BG 1: Highlands	20.6%	Harborview	Title 1
BG2: Lena area	15.5%	BG 2: Glacier Valley	39.8%	BG2: DT/Starr Hill	24.8%	Glacier Valley	Title 1
BG3: Montanna Creek	14.5%	BG 3: Airport	40.8%	BG 3: Flats/Village	30.8%	Mendenhall River	
BG4: Fritz Cove area	10.1%	BG 4: Radcliffe	24.6%			Riverbend	Title 1
						Auke Bay	
CT 2: Mendenhall Valley within the Loop		CT 4: Salmon Creek/Lemon Creek				Lower Income Housing Areas	
BG1: Mendenhall Taki	27.8%	BG 1: DZ/Freds	60.9%	CT 5: Douglas Island		Chinook/Coho	
BG2: Upper Riverside	23.1%	BG 2: Davis	45.0%	BG 1: North Douglas	15.9%	Cedar Park Area	
BG 3: Portage/McGinr	33.7%	BG 3: Belardi Costco	63.8%	BG 2: West Juneau	28.0%	Gruening Park Area	
BG 4: Long Run	19.6%	BG 4: Twin Lakes	25.9%	BG 3: Crow Hill/ DT D	27.6%	Switzer Area	
BG 5: Glacierwood/Vir	41.2%					Kodzhoff Area	
						Douglas Hwy Corridor	

c. Is there a benefit to a specific census block district/neighborhood/school zone?
If Yes, does it come at the detriment of another?

YES	NO

Details:

- d. Is there a benefit to an individual, group of individuals, or business/organization?
If yes, does that come at a detriment of others?

Details:

Step Four: What solutions could remedy the legislation's implications in perpetuating systemic racism? Check all that apply:

<input type="checkbox"/>	Recommend additional public input be gathered (Neighborhood/census block meetings, assembly/ committee meetings)
<input type="checkbox"/>	Recommend that the legislation move forward with accountability measures (sunset provisions, 6 mo./annual review of impacts/implications for system racism.) to monitor impact.
<input type="checkbox"/>	Propose revised language to strengthen the legislation or the legislation or regulations cross-referenced within the proposed legislation.
<input type="checkbox"/>	Recommend the proposed legislation not move forward.
<input type="checkbox"/>	Other: (explain)

Step Five: Further Feedback to the Assembly on systemic racism implications

The SRRC will forward to the Assembly any additional questions that arose during the legislation review that the committee feels may be important for the Assembly to consider.

If a systemic racism implication is identified, the SRRC will provide a written report to the Assembly that includes consideration of the provisions below:

- What are the indicators and progress benchmarks?
- Program strategies?
- Policy Strategies?
- Partnership Strategies?

Systemic Racism Review Committee Legislation Review Summary

Serial Number/Title: Ordinance 2022-26 An Ordinance Establishing a Sales Tax Rebate Program for Residents Experiencing Economic Hardship.

Introduced: 5/16/22 Public Hearing Date: 6/13/22 SRRC Review Date: 5/17/22

Presented By: Manager Drafted By: Law

Department/Division: Finance Lead Staff Contact: Jeff Rogers/Rob Palmer

Purpose of Legislation (background/summary of intent):

Associated with the Assembly's interest to exempt unprepared food from sales tax, this ordinance would create an economic hardship rebate program. This program would enable lower income residents to receive an annual rebate to offset the costs of paying sales tax on food.

Connection to existing legislation:

This ordinance amends the CBJ Sales Tax Code.

Connection to adopted planning documents:

This ordinance is associated with the Assembly's interest to exempt unprepared food from sales tax, which is one of the Assembly's goals for 2022.

Step One: What is the impact of the proposed legislation?

- a. Does the proposed legislation negatively impact or unduly advantage a particular racial/ethnic group or otherwise perpetuate systemic racism?

If No, review is completed. If yes, go on to the next question:

YES	NO
<input type="checkbox"/>	<input type="checkbox"/>

- b. Does the legislation work to mitigate and/or eliminate structural racism
If Yes, review is completed. If No, or Undetermined, continue through the remaining steps.

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Step Two: How does the legislation perpetuate systemic racism?

- a. What are potential unintended consequences?
- b. What benefits may result?
- c. What is the potential long term impact of the proposed legislation?

Details: Creating an economic hardship rebate program for low income households would offset the sales tax charged on food for people that meet certain income limits. The imposition of sales tax on food results in higher levels of food insecurity, which disproportionately affects lower income households. Removing sales tax from food has been shown to positively impact the financial and

physical health of households earning the lowest income, which similarly could be accomplished through rebating sales tax paid on food.

d. What quantitative and qualitative evidence of inequality exists?

Details:

- e. What steps has the department or legislation sponsor taken to notify those impacted of the proposed changes?
- f. Have key stakeholders who could be potentially impacted by the proposed legislation been engaged?

Details: During 2022, the Assembly Finance Committee discussed this topic on May 11 and March 2, and the Assembly Committee of the Whole discussed this topic on April 11 and May 2.

- g. Has public input been received?
- h. If public comment has been received, what is the substance of that comment?

Details: Public hearing on this ordinance will be held on June 13.

Step Three: Who is affected by the Proposed Legislation?

a. Who are the impacted group(s)?

- ☐ White ☐ Black or African American ☐ American Indian or Alaska Native
- ☐ Asian ☐ Native Hawaiian or Pacific Islander ☐ Two or more races ☐ Other

b. Are there impacts on specific geographic areas?

Race Considerations - Total Community is 69.7% White Only - 30.3% Minority						Economic Considerations	
Census Tract/Block Groups	Minority Pop.	Census Tract/Block Groups	Minority Pop.	Census Tract/Block Groups	Minority Pop.	Elementary School Boundaries	
CT 1: Auke Bay/Out the Road		CT 3: Mendenhall Valley Airport/ East Valley		CT 5: Downtown		Gastineau	Title 1
BG1: Out the road	11.9%	BG1: N. of Jennifer	42.5%	BG 1: Highlands	20.6%	Harborview	Title 1
BG2: Lena area	15.5%	BG 2: Glacier Valley	39.8%	BG2: DT/Starr Hill	24.8%	Glacier Valley	Title 1
BG3: Montanna Creek	14.5%	BG 3: Airport	40.8%	BG 3: Flats/Village	30.8%	Mendenhall River	
BG4: Fritz Cove area	10.1%	BG 4: Radcliffe	24.6%			Riverbend	Title 1
						Auke Bay	
CT 2: Mendenhall Valley withn the Loop		CT 4: Salmon Creek/Lemon Creek		CT 5: Douglas Island		Lower Income Housing Areas	
BG1: Mendenhall Taki	27.8%	BG 1: DZ/Freds	60.9%	BG 1: North Douglas	15.9%	Chinook/Coho	
BG2: Upper Riverside	23.1%	BG 2: Davis	45.0%	BG 2: West Juneau	28.0%	Cedar Park Area	
BG 3: Portage/McGinr	33.7%	BG 3: Belardi Costco	63.8%	BG 3: Crow Hill/ DT D	27.6%	Gruening Park Area	
BG 4: Long Run	19.6%	BG 4: Twin Lakes	25.9%			Switzer Area	
BG 5: Glacierwood/Vir	41.2%					Kodzhoff Area	
						Douglas Hwy Corridor	

c. Is there a benefit to a specific census block district/neighborhood/school zone?
If Yes, does it come at the detriment of another?

Details:

d. Is there a benefit to an individual, group of individuals, or business/organization?
If yes, does that come at a detriment of others?

YES	NO

Details:

Step Four: What solutions could remedy the legislation's implications in perpetuating systemic racism? Check all that apply:

<input type="checkbox"/>	Recommend additional public input be gathered (Neighborhood/census block meetings, assembly/ committee meetings)
<input type="checkbox"/>	Recommend that the legislation move forward with accountability measures (sunset provisions, 6 mo./annual review of impacts/implications for system racism.) to monitor impact.
<input type="checkbox"/>	Propose revised language to strengthen the legislation or the legislation or regulations cross-referenced within the proposed legislation.
<input type="checkbox"/>	Recommend the proposed legislation not move forward.
<input type="checkbox"/>	Other: (explain)

Step Five: Further Feedback to the Assembly on systemic racism implications

The SRRRC will forward to the Assembly any additional questions that arose during the legislation review that the committee feels may be important for the Assembly to consider.

If a systemic racism implication is identified, the SRRRC will provide a written report to the Assembly that includes consideration of the provisions below:

- What are the indicators and progress benchmarks?
- Program strategies?
- Policy Strategies?
- Partnership Strategies?

Systemic Racism Review Committee Legislation Review Summary

Serial Number/Title: Ordinance 2022-27 An Ordinance Amending the Uniform Sales Tax Code to Exempt Food if the Voters Ratify the Levy and Collection of an Additional 0.5% Sales Tax Rate.

Introduced: 5/16/22 Public Hearing Date: 6/13/22 SRRC Review Date: 5/17/22

Presented By: Manager Drafted By: Law

Department/Division: Finance Lead Staff Contact: Jeff Rogers/Rob Palmer

Purpose of Legislation (background/summary of intent):

This is a companion to Ordinance 2022-25, which would exempt unprepared food from sales tax if the voters approve an annual 0.5% increase in sales tax.

Connection to existing legislation:

If the sales tax rate increase is ratified by public vote, this ordinance would amend the CBJ Sales Tax Code and is a companion to Ordinance 2022-25.

Connection to adopted planning documents:

Evaluating removing sales tax on food is one of the Assembly's goals for 2022.

Step One: What is the impact of the proposed legislation?

- a. Does the proposed legislation negatively impact or unduly advantage a particular racial/ethnic group or otherwise perpetuate systemic racism?
If No, review is completed. If yes, go on to the next question:

YES	NO
<input type="checkbox"/>	<input type="checkbox"/>

- b. Does the legislation work to mitigate and/or eliminate structural racism
If Yes, review is completed. If No, or Undetermined, continue through the remaining steps.

<input type="checkbox"/>	<input type="checkbox"/>
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Step Two: How does the legislation perpetuate systemic racism?

- a. What are potential unintended consequences?
- b. What benefits may result?
- c. What is the potential long term impact of the proposed legislation?

Details: The imposition of sales tax on food results in higher levels of food insecurity, which disproportionately affects lower income households. Removing sales tax from food has been shown to positively impact the financial and physical health of households earning the lowest income.

- d. What quantitative and qualitative evidence of inequality exists?

Details:

- e. What steps has the department or legislation sponsor taken to notify those impacted of the proposed changes?
- f. Have key stakeholders who could be potentially impacted by the proposed legislation been engaged?

Details: During 2022, the Assembly Finance Committee discussed this topic on May 11 and March 2, and the Assembly Committee of the Whole discussed this topic on April 11 and May 2. Additionally, the public will have the opportunity to vote on whether to increase the sales tax rate to replace the lost revenue from exempting sales tax from food on the October ballot.

- g. Has public input been received?
- h. If public comment has been received, what is the substance of that comment?

Details: Public hearing on this ordinance will be held on June 13.

Step Three: Who is affected by the Proposed Legislation?

- a. Who are the impacted group(s)?

☐ White ☐ Black or African American ☐ American Indian or Alaska Native
☐ Asian ☐ Native Hawaiian or Pacific Islander ☐ Two or more races ☐ Other

- b. Are there impacts on specific geographic areas?

Race Considerations - Total Community is 69.7% White Only - 30.3% Minority						Economic Considerations	
Census Tract/Block Groups	Minority Pop.	Census Tract/Block Groups	Minority Pop.	Census Tract/Block Groups	Minority Pop.	Elementary School Boundaries	
CT 1: Auke Bay/Out the Road		CT 3: Mendenhall Valley Airport/ East Valley		CT 5: Downtown		Gastineau	Title 1
BG1: Out the road	11.9%	BG1: N. of Jennifer	42.5%	BG 1: Highlands	20.6%	Harborview	Title 1
BG2: Lena area	15.5%	BG 2: Glacier Valley	39.8%	BG2: DT/Starr Hill	24.8%	Glacier Valley	Title 1
BG3: Montanna Creek	14.5%	BG 3: Airport	40.8%	BG 3: Flats/Village	30.8%	Mendenhall River	
BG4: Fritz Cove area	10.1%	BG 4: Radcliffe	24.6%			Riverbend	Title 1
						Auke Bay	
CT 2: Mendenhall Valley withn the Loop		CT 4: Salmon Creek/Lemon Creek		CT 5: Douglas Island		Lower Income Housing Areas	
BG1: Mendenhall Taki	27.8%	BG 1: DZ/Freds	60.9%	BG 1: North Douglas	15.9%	Chinook/Coho	
BG2: Upper Riverside	23.1%	BG 2: Davis	45.0%	BG 2: West Juneau	28.0%	Cedar Park Area	
BG 3: Portage/McGinr	33.7%	BG 3: Belardi Costco	63.8%	BG 3: Crow Hill/ DT C	27.6%	Gruening Park Area	
BG 4: Long Run	19.6%	BG 4: Twin Lakes	25.9%			Switzer Area	
BG 5: Glacierwood/Vir	41.2%					Kodzhoff Area	
						Douglas Hwy Corridor	

- c. Is there a benefit to a specific census block district/neighborhood/school zone?
If Yes, does it come at the detriment of another?

Details:

YES	NO

- d. Is there a benefit to an individual, group of individuals, or business/organization?
If yes, does that come at a detriment of others?

Details:

Step Four: What solutions could remedy the legislation's implications in perpetuating systemic racism? Check all that apply:

<input type="checkbox"/>	Recommend additional public input be gathered (Neighborhood/census block meetings, assembly/ committee meetings)
<input type="checkbox"/>	Recommend that the legislation move forward with accountability measures (sunset provisions, 6 mo./annual review of impacts/implications for system racism.) to monitor impact.
<input type="checkbox"/>	Propose revised language to strengthen the legislation or the legislation or regulations cross-referenced within the proposed legislation.
<input type="checkbox"/>	Recommend the proposed legislation not move forward.
<input type="checkbox"/>	Other: (explain)

Step Five: Further Feedback to the Assembly on systemic racism implications

The SRRC will forward to the Assembly any additional questions that arose during the legislation review that the committee feels may be important for the Assembly to consider.

If a systemic racism implication is identified, the SRRC will provide a written report to the Assembly that includes consideration of the provisions below:

What are the indicators and progress benchmarks?

Program strategies?

Policy Strategies?

Partnership Strategies?