

**ASSEMBLY FINANCE COMMITTEE  
THE CITY AND BOROUGH OF JUNEAU, ALASKA  
Wednesday, August 9, 2017, 5:30 PM.  
Assembly Chambers**

**I. CALL TO ORDER**

**II. ROLL CALL**

**III. ITEMS FOR DISCUSSION**

- a. **Ordinance 2017-24(b) An Ordinance Increasing the Hotel-Motel Room Rental Tax by Two Percent and Providing for a Ballot Question Ratifying the Increase**
- b. **Ordinance 2017-19 An Ordinance Amending the Uniform Sales Tax Code to Expand the Senior Citizen Sales Tax Exemption**

**IV. SUPPLEMENTAL MATERIALS**

- a. **Supplemental Comparing Hotel Tax Rates in other states**

**V. NEXT MEETING DATE**

- a. **Wednesday, September 13, 2017**

**VI. ADJOURNMENT**

ADA accommodations available upon request: Please contact the Clerk's office 72 hours prior to any meeting so arrangements can be made to have a sign language interpreter present or an audiotape containing the Assembly's agenda made available. The Clerk's office telephone number is 586-5278, TDD 586-5351, e-mail: [city.clerk@juneau.org](mailto:city.clerk@juneau.org)

Packet Page 2 of 15  
**City and Borough of Juneau**  
**ASSEMBLY FINANCE COMMITTEE**  
**August 09, 2017**

**Increase Hotel Tax from 7% to 9%**

**Background:**

The hotel tax rate was last increased in 1988 to 7% of the room rent. The tax revenue has been used to provide funding for the development and promotion of tourism, and the municipality's convention and community centers.

**Current Status:**

The CBJ is considering a proposed increase in the hotel tax rate to 9% from 7%. This is in addition to the 5% general sales tax charged on room rentals. So the total tax rate would increase to 14% from 12%. The proposed two percent increase would serve as an appropriate source of revenue to further develop the visitor, arts, and convention industries in the City and Borough of Juneau.

The specific spending proposal included in the ordinance is to provide partial funding up to \$1.6M for the construction of capital improvements for the Juneau Arts & Culture Center, and as funding for improvements to Centennial Hall, parking infrastructure, visitor information and marketing services, and other tourism and visitor services and facilities.

The question of the proposed extension would be submitted to the qualified voters at the upcoming municipal election on October 3, 2017.

Included in the packet is a schedule listing the hotel and general sales tax rates charged for room rentals across the State. We are researching other Northwest states and communities and will provide additional data at the Finance meeting.

**Guidance on Use of Tax Proceeds:**

In 2011 the Assembly adopted Resolution 2594 to address accounting for special revenue funds and the use of related proceeds. If the increased hotel tax and recommended use of proceeds is adopted, Resolution 2594 would need to be amended.

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Presented by: The Manager  
Introduced:  
Drafted by: A. G. Mead

**ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA**

**Serial No. 2017-24(b)**

**An Ordinance Increasing the Hotel-Motel Room Rental Tax by Two Percent and Providing for a Ballot Question Ratifying the Increase.**

WHEREAS, the City and Borough of Juneau has an existing hotel-motel room tax that provides funding for the development and promotion of tourism, and the municipality's convention and community centers; and

WHEREAS, the proposed two percent increase would serve as an appropriate source of revenue to further develop the visitor, arts, and convention industries in the City and Borough of Juneau.

BE IT ENACTED BY THE ASSEMBLY OF THE CITY AND BOROUGH OF JUNEAU, ALASKA:

**Section 1. Classification.** Section 2 of this ordinance, if approved by a majority of qualified voters voting on the question pursuant to Sections 3 and 4, shall be of a general and permanent nature and shall become a part of the City and Borough code. Sections 3 and 4 are noncode sections.

**Section 2. Amendment of Section.** CBJ 69.07.020 Imposition of hotel-motel room rental tax, is amended to read:

**69.07.020 Imposition of hotel-motel room rental tax.**

(a) The City and Borough hereby levies a tax on hotel-motel room rentals for transients equal to nine ~~seven~~ percent of the room rent. The tax shall be applicable to all room rentals for

transients unless the rental is specifically exempted from taxation by constitution or other valid law.

...

**Section 3. Submission to the Voters.** The question of whether to increase the rate of the hotel-motel room rental tax from seven to nine percent shall be submitted to the qualified voters of the City and Borough at the regular municipal election. The Municipal Clerk shall prepare the ballot proposition as provided by this ordinance and shall perform all necessary steps in accordance with law to place this proposition before the voters at the next regular municipal election.

**Section 4. Proposition.** The proposition to be submitted to the voters as required by Section 3 shall read substantially as follows:

**Explanation**

Juneau levies a seven percent hotel-motel room rental tax. This ballot proposition, if approved by the voters, would increase the hotel-motel room rental tax from seven percent to nine percent with an effective date of January 1, 2018.

It is the intent of the Assembly to use this permanent increase in the hotel-motel room rental tax to provide partial funding up to \$1.6M for the construction of capital improvements for the Juneau Arts & Culture Center, and as funding for improvements to Centennial Hall, parking infrastructure, visitor information and marketing services, and other tourism and visitor services and facilities.

**PROPOSITION NO. \_\_\_\_**

**Authorization to Increase the Hotel-Motel Room Rental Tax from Seven to Nine Percent Effective January 1, 2018.**

Shall the City and Borough of Juneau, Alaska, increase the tax on hotel-motel room rentals from seven to nine percent?

Increase the tax on hotel-motel room rentals to nine percent YES [ ]

Increase the tax on hotel-motel room rentals to nine percent NO [ ]

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**Section 5. Effective Dates.**

(a) The amendment of subsection (a) of CBJ 69.07.020 set forth in Section 2 of this ordinance shall become effective on January 1, 2018, if the proposition required by Sections 3 and 4 of this ordinance is approved by a majority of the qualified voters of the City and Borough voting on the proposition at the next regular municipal election.

(b) Sections 3 and 4 of this ordinance authorizing the submission of the ballot proposition to the qualified voters of the City and Borough shall be effective 30 days after adoption of this ordinance.

Adopted this \_\_\_\_\_ day of \_\_\_\_\_, 2017.

\_\_\_\_\_  
Kendell D. Koelsch, Mayor

Attest:

\_\_\_\_\_  
Laurie J. Sica, Municipal Clerk

**Alaskan Community Sales, Bed and Car Rental Tax Rates > 0**

**by Total Rate, Borough/Census Area**

2016 Data, Last updated 3/14/2017

Source: State of Alaska Division of Community and Regional Affairs

<b>Borough/Census Area</b>	<b>Community Name</b>	<b>Sales Tax %</b>	<b>Bed Tax %</b>	<b>Sales + Bed Total %</b>	<b>Car Rental Tax %</b>
Bethel Census Area	Bethel	6.0	12.0	18.0	-
Dillingham Census Area	Dillingham	6.0	10.0	16.0	-
Dillingham Census Area	Aleknagik	5.0	9.0	14.0	-
Hoonah-Angoon Census Area	Pelican	4.0	10.0	14.0	-
Ketchikan Gateway Borough	Ketchikan	6.5	7.0	13.5	-
City and Borough of Wrangell - CBW	City and Borough of Wrangell	7.0	6.0	13.0	-
City and Borough of Yakutat - CBY	City and Borough of Yakutat	5.0	8.0	13.0	8.0
Denali Borough	Anderson	6.0	7.0	13.0	-
Ketchikan Gateway Borough	Saxman	6.5	6.0	12.5	-
City and Borough of Juneau - CBJ	City and Borough of Juneau	5.0	7.0	12.0	-
Fairbanks North Star Borough - FNSB	North Pole	4.0	8.0	12.0	-
Kodiak Island Borough	Kodiak	7.0	5.0	12.0	-
Municipality of Anchorage	Anchorage	-	12.0	12.0	8.0
Northwest Arctic Borough	Kotzebue	6.0	6.0	12.0	-
Valdez-Cordova Census Area	Cordova	6.0	6.0	12.0	6.0
Prince of Wales-Hyder Census Area	Klawock	5.5	6.0	11.5	-
Aleutians East Borough	Sand Point	4.0	7.0	11.0	-
City and Borough of Sitka	City and Borough of Sitka	5.0	6.0	11.0	-
Kenai Peninsula Borough	Kenai	6.0	5.0	11.0	-
Kenai Peninsula Borough	Seward	7.0	4.0	11.0	-
Matanuska-Susitna Borough	Palmer, Wasilla & Willow	3.0	8.0	11.0	-
Municipality of Skagway	Skagway	3.0	8.0	11.0	-
Nome Census Area	Nome	5.0	6.0	11.0	-
Aleutians East Borough	Cold Bay	-	10.0	10.0	-
Aleutians West Census Area	Atka	-	10.0	10.0	-
Bristol Bay Borough	Bristol Bay Borough	-	10.0	10.0	-
Matanuska-Susitna Borough	Houston	2.0	8.0	10.0	-
Nome Census Area	Unalakleet	5.0	5.0	10.0	-
Petersburg Borough	Petersburg Borough	6.0	4.0	10.0	-
Prince of Wales-Hyder Census Area	Port Alexander	4.0	6.0	10.0	-
Prince of Wales-Hyder Census Area	Thorne Bay	6.0	4.0	10.0	-
Yukon-Koyukuk Census Area	McGrath	-	10.0	10.0	-
Haines Borough	Haines	5.5	4.0	9.5	-
Aleutians East Borough	False Pass	3.0	6.0	9.0	-
Aleutians West Census Area	Adak	4.0	5.0	9.0	-
Lake and Peninsula Borough	Nondalton	3.0	6.0	9.0	-
Ketchikan Gateway Borough	Ketchikan Gateway Borough	2.5	6.0	8.5	-
Aleutians West Census Area	Unalaska	3.0	5.0	8.0	-
Fairbanks North Star Borough - FNSB	Fairbanks	-	8.0	8.0	-
Hoonah-Angoon Census Area	Angoon	3.0	5.0	8.0	-
Hoonah-Angoon Census Area	Tenakee Springs	2.0	6.0	8.0	-
Kodiak Island Borough	Old Harbor	3.0	5.0	8.0	-
Lake and Peninsula Borough	Newhalen	2.0	6.0	8.0	-
Lake and Peninsula Borough	Pile Bay	-	8.0	8.0	-
Matanuska-Susitna Borough	Big Lake	-	8.0	8.0	-
Municipality of Skagway	Dyea	-	8.0	8.0	-
Kenai Peninsula Borough	Homer	7.5	-	7.5	-
Denali Borough	Cantwell	-	7.0	7.0	-
Hoonah-Angoon Census Area	Gustavus	3.0	4.0	7.0	-

**Alaskan Community Sales, Bed and Car Rental Tax Rates > 0**  
**by Total Rate, Borough/Census Area**

2016 Data, Last updated 3/14/2017

Source: State of Alaska Division of Community and Regional Affairs

<b>Borough/Census Area</b>	<b>Community Name</b>	<b>Sales Tax %</b>	<b>Bed Tax %</b>	<b>Sales + Bed Total %</b>	<b>Car Rental Tax %</b>
North Slope Borough	Nuiqsut	-	7.0	7.0	-
Hoonah-Angoon Census Area	Hoonah	6.5	-	6.5	-
Northwest Arctic Borough	Selawik	6.5	-	6.5	-
Aleutians East Borough	King Cove	6.0	-	6.0	-
Kenai Peninsula Borough	Soldotna	6.0	-	6.0	-
Lake and Peninsula Borough	Iliamna	-	6.0	6.0	-
Northwest Arctic Borough	Buckland	6.0	-	6.0	-
Prince of Wales-Hyder Census Area	Hydaburg	6.0	-	6.0	-
Valdez-Cordova Census Area	Valdez	-	6.0	6.0	-
Kenai Peninsula Borough	Seldovia	5.5	-	5.5	-
Bethel Census Area	Kwethluk	5.0	-	5.0	-
Bristol Bay Borough	Kanatak	-	5.0	5.0	-
Dillingham Census Area	Clark's Point	5.0	-	5.0	-
Kodiak Island Borough	Afognak	-	5.0	5.0	-
North Slope Borough	Barrow (Utqiagvik)	-	5.0	5.0	-
Prince of Wales-Hyder Census Area	Craig, and Kake	5.0	-	5.0	-
Valdez-Cordova Census Area	Whittier	5.0	-	5.0	-
Bethel Census Area	Mekoryuk	4.0	-	4.0	-
Kusilvak Census Area	Russian Mission	4.0	-	4.0	-
Nome Census Area	Diomede	4.0	-	4.0	-
Northwest Arctic Borough	Noorvik	4.0	-	4.0	-
Yukon-Koyukuk Census Area	Nenana	4.0	-	4.0	-
Aleutians West Census Area	Saint George	3.0	-	3.0	-
Bethel Census Area	Goodnews Bay	3.0	-	3.0	-
Kenai Peninsula Borough	Kenai Peninsula Borough	3.0	-	3.0	-
Kodiak Island Borough	Larsen Bay	3.0	-	3.0	-
Kusilvak Census Area	Saint Mary's	3.0	-	3.0	-
Nome Census Area	Brevig Mission	3.0	-	3.0	-
North Slope Borough	Point Hope	3.0	-	3.0	-
Northwest Arctic Borough	Ambler	3.0	-	3.0	-
Yukon-Koyukuk Census Area	Galena	3.0	-	3.0	-
Bethel Census Area	Aniak	2.0	-	2.0	-
Dillingham Census Area	Togiak	2.0	-	2.0	-
Nome Census Area	Koyuk	2.0	-	2.0	-
Northwest Arctic Borough	Kivalina	2.0	-	2.0	-
Yukon-Koyukuk Census Area	Tanana	2.0	-	2.0	-
Nome Census Area	White Mountain	1.0	-	1.0	-

Packet Page 8 of 15  
**City and Borough of Juneau**  
**ASSEMBLY FINANCE COMMITTEE**  
**August 09, 2017**

**Expand the Definition of an Essential Item for Purposes of the Senior Sales Tax Exemption**

**Background:**

Effective January 1, 2016, the CBJ Senior Citizen Sales Tax Exemption was limited to exempt the following “essential food and utilities”:

- Food as defined by the Food and Nutrition Act of 2008
- Electricity sold by a utility for use at the senior citizen’s principal place of abode
- Heating fuel, including wood, wood pellets and fuel oil for use at the senior citizen’s principal place of abode
- CBJ Water / Wastewater Service for use at the senior citizen’s principal place of abode
- Curbside garbage and recycling collection for service at the senior citizen’s principal place of abode
- Use of Landfill facilities by senior citizen exemption cardholders

In May 2017 the Finance committee discussed the senior sales tax exemption and reviewed information provided by staff/ Staff was then directed to prepare an ordinance for Finance Committee consideration the expanded the definition of an essential item.

**Current Status:**

There are four primary changes being proposed:

1. **Expanded definition of food qualifying for exemption** – Objective is to allow for “prepared foods” a for grocery type retailer.
  - a. The expanded food definition will require an administrative process in which merchants must annually certify that their percentage of prepared food sales is less than 20% of their gross sales.

This administrative process, along with the fairly complicated definition of “prepared food” could lead to complications for both merchants and senior citizens.

2. **Inclusion of “Household Supplies”** Objective is to exempt “paper products and leaning supplies”.
  - a. Sales of household supplies. “Household supplies” for purposes of this section means disposable paper products and cleaning supplies such as toilet paper, paper towels, facial tissue, laundry detergent, bleach, and dishwashing soap, for use at the cardholder's principal place of abode
3. **Inclusion of “Personal Care Items”**
  - a. “Personal care items” means toiletries customarily used for grooming purposes or to maintain personal cleanliness, such as soap, shampoo, toothpaste, deodorant, and hand-sanitizer. “Personal care items” does not include cosmetics or other similar products.

For items categories 2 & 3 it is not practical to completely define them in the code. We are proving examples in code but not a definitive list (per guidance from the Law Department). As a result, merchants and senior citizens will need to rely on detailed



Administrative Guidelines prepared by the Sales Tax Office to gain an understanding of what items qualify for exemption.

- 4. Reduction of the Senior Citizen Hardship Sales Tax Rebate** – Due to the expansion of the senior sales tax exemption, the rebate amount will need to be reduced from \$325.00 per applicant to \$300.00 per applicant.

Attached is draft Ordinance 2017-19 detailing the code changes required to implement changes to the existing exemption.

Presented by: The Manager  
Introduced:  
Drafted by: A. G. Mead

**ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA**

**Serial No. 2017-19**

**An Ordinance Amending the Uniform Sales Tax Code to Expand the Senior Citizen Sales Tax Exemption.**

BE IT ENACTED BY THE ASSEMBLY OF THE CITY AND BOROUGH OF JUNEAU, ALASKA:

**Section 1. Classification.** This ordinance is of a general and permanent nature and shall become a part of the City and Borough of Juneau Municipal Code.

**Section 2. Amendment of Section.** CBJ 69.05.045 Senior citizen sales tax exemption, is amended to read:

**69.05.045 Senior citizen sales tax exemption.**

(a) Anyone 65 years of age or older who is a resident of the state and of the City and Borough may apply for and be issued by the manager a senior citizen sales tax exemption card, which entitles the cardholder and the cardholder's spouse to be exempt from sales tax for the sales of essential food, household supplies, personal care items, and utilities that are solely for the personal use or consumption of the cardholder or the cardholder's spouse.

...

(g) As used in this section, "essential food, household supplies, personal care items, and utilities" means:

- (1) Sales of "food"; ~~as defined by the Food and Nutrition Act of 2008, 7 USC § 2012(e)~~

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2 (A) As defined by the Food and Nutrition Act of 2008, 7 USC §  
3 2012(c); and

4 (B) Prepared food sold by the piece, weight, or volume for immediate  
5 consumption on or off the seller’s premises by an eligible retail food store.

6 For purposes of this section:

7 (i) A food store is an “eligible retail food store” if the seller is  
8 not primarily engaged in the business of selling meals, and where the  
9 gross receipts derived from the sale of food prepared by or for all of  
10 the seller’s establishments for immediate consumption on or off the  
11 premises of the seller’s establishments constitutes less than twenty  
12 percent of the total gross receipts of sales at the establishments.

13 (i) “Prepared food” means food that is sold in a heated state or  
14 food that is heated by the seller; food where two or more food  
15 ingredients are mixed or combined by the seller for sale as a single  
16 item, excluding bakery items such as bread, buns, bagels, donuts,  
17 muffins, rolls, or cookies; or food sold with eating utensils provided by  
18 the seller such as plates, knives, forks, spoons, glasses, cups, napkins,  
19 or straws.

20 (2) Sales of electricity by a utility for use at the cardholder's principal place of abode;

21 (3) Sales of heating fuel, including wood, wood pellets, and fuel oil, for use at the  
22 cardholder's principal place of abode;

23 (4) Sales of water and wastewater service by the City and Borough of Juneau for  
24 service at the cardholder's principal place of abode; ~~and~~  
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2 (5) Sale of residential curbside refuse and recycling collection at the cardholder's  
3 principal place of abode and the use of landfill facilities by the cardholder or cardholder's  
4 spouse;

5 (6) Sales of household supplies. "Household supplies" for purposes of this section  
6 means disposable paper products and cleaning supplies such as toilet paper, paper towels,  
7 facial tissue, laundry detergent, bleach, and dishwashing soap, for use at the cardholder's  
8 principal place of abode; and

9 (7) Sales of personal care items. For purposes of this section, "personal care items"  
10 means toiletries customarily used for grooming purposes or to maintain personal  
11 cleanliness, such as soap, shampoo, toothpaste, deodorant, and hand-sanitizer. "Personal  
12 care items" does not include cosmetics or other similar products.  
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14  
15 **Section 3. Amendment of Chapter.** Chapter 69.05.046 Rebate for qualifying  
16 senior citizens, is amended at subsection (a) to read:

17 **69.05.046 Rebate for qualifying senior citizens.**

18 (a) Any individual who qualifies for a senior citizen sales tax exemption shall qualify for a  
19 hardship rebate if the criteria set forth in this section are met. Applicants shall be entitled to a  
20 ~~\$325.00~~ \$300.00 rebate every year the applicant qualifies. Rebates for approved applications  
21 shall be remitted by September 30.  
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**Section 4. Effective Date.** This ordinance shall be effective 30 days after its adoption.

Adopted this \_\_\_\_\_ day of \_\_\_\_\_, 2017.

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Kendell D. Koelsch, Mayor

Attest:

\_\_\_\_\_  
Laurie J. Sica, Municipal Clerk

# Taxing Weekly Hotel Stays

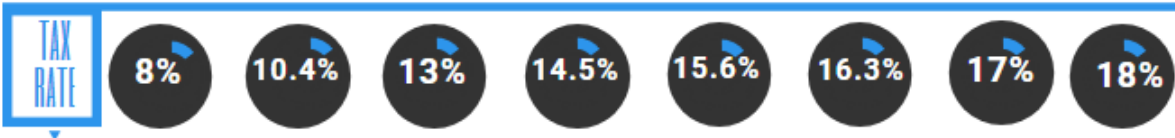
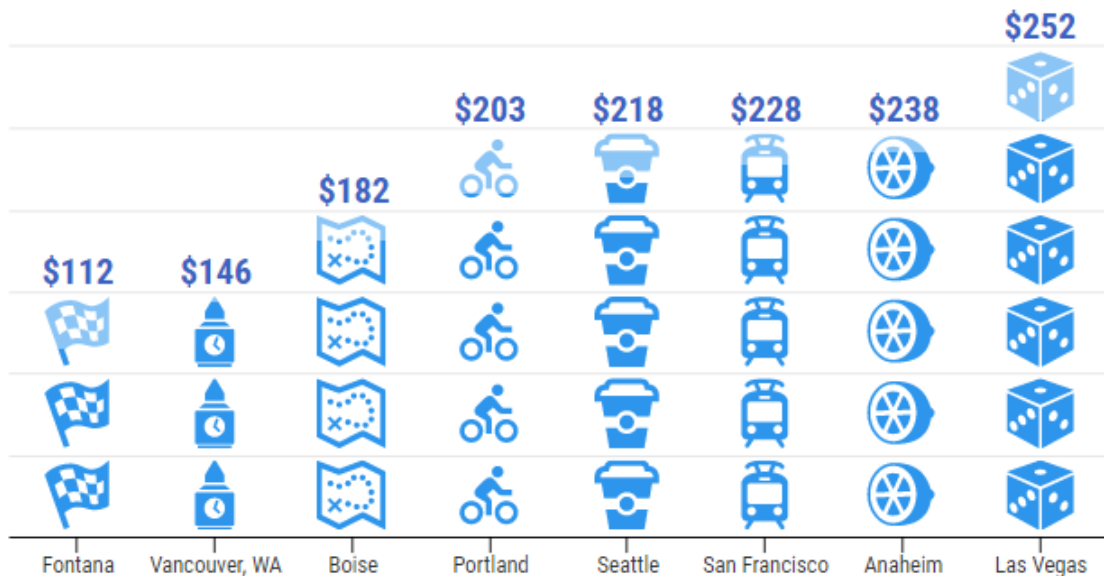
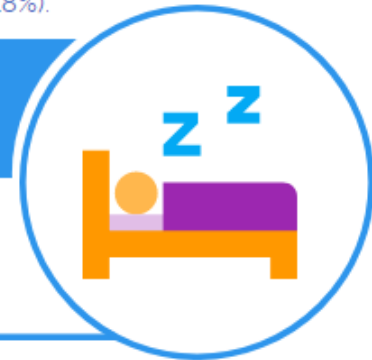
in a Sample of Cities in the Northwest

Cities usually tack their own lodging taxes on top of state taxes.

Fontana, California comes in with the lowest total hotel taxes of \$112 (or 8%). The highest? Las Vegas @ \$252 / week\* (or 18%).

Tax cost based on a **7-night stay**

In a **\$200** per night hotel room



Data Source: 2016 HVS Lodging Tax Report, page 9



TOP 150 URBAN CENTERS TOTAL LODGING TAX RATE RANKING 2015

Rank	Place	Total	Graph	Rank	Place	Total	Graph	Rank	Place	Total	Graph
1	Las Vegas, NV	18.00%		50	Springfield, MO	14.85%		85	Peoria, IL	13.00%	
2	St. Louis, MO	17.93%		52	Akron, OH	14.75%		85	Plano, TX	13.00%	
3	Cincinnati, OH	17.50%		52	New Orleans, LA	14.75%		85	Providence, RI	13.00%	
3	Cleveland, OH	17.50%		52	New York, NY	14.75%		85	Riverside, CA	13.00%	
3	Omaha, NE	17.50%		55	Madison, WI	14.50%		85	Sioux Falls, SD	13.00%	
3	Reno, NV	17.50%		55	Portland, OR	14.50%		85	Huntsville, AL	13.00%	
3	Birmingham, AL	17.50%		55	Washington, DC	14.50%		107	Greensboro, NC	12.75%	
3	El Paso, TX	17.50%		58	Boston, MA	14.45%		107	Winston-Salem, NC	12.75%	
3	Overland Park, KS	17.50%		58	Worcester, MA	14.45%		109	Salt Lake City, UT	12.60%	
10	Chattanooga, TN	17.25%		60	Richmond, VA	14.30%		110	Orlando, FL	12.50%	
11	Houston, TX	17.00%		61	Laredo, TX	14.25%		110	San Diego, CA	12.50%	
11	Indianapolis, IN	17.00%		62	Tempe, AZ	14.07%		110	Tallahassee, FL	12.50%	
11	Mobile, AL	17.00%		63	Mesa, AZ	14.02%		113	Phoenix, AZ	12.27%	
11	Toledo, OH	17.00%		64	Augusta, GA	14.00%		114	Tucson, AZ	12.05%	
11	Henderson, NV	17.00%		64	Fort Wayne, IN	14.00%		115	Des Moines, IA	12.00%	
11	Anaheim, CA	17.00%		64	Jersey City, NJ	14.00%		115	Oxnard, CA	12.00%	
11	Garden Grove, CA	17.00%		64	Montgomery, AL	14.00%		115	Santa Clarita, CA	12.00%	
11	San Antonio, TX	17.00%		64	Newark, NJ	14.00%		115	Spokane, WA	12.00%	
19	Virginia Beach, VA	16.50%		64	Oakland, CA	14.00%		115	Anchorage, AK	12.00%	
20	San Francisco, CA	16.25%		64	Pittsburgh, PA	14.00%		115	Bakersfield, CA	12.00%	
21	Chicago, IL	16.22%		64	Rochester, NY	14.00%		115	Glendale, CA	12.00%	
22	Kansas City, MO	16.08%		64	San Jose, CA	14.00%		115	Lincoln, NE	12.00%	
23	Louisville, KY	16.07%		64	Detroit, MI	14.00%		115	St. Petersburg, FL	12.00%	
24	Atlanta, GA	16.00%		74	Scottsdale, AZ	13.92%		115	Stockton, CA	12.00%	
24	Columbus, GA	16.00%		75	Oklahoma City, OK	13.88%		115	Tampa, FL	12.00%	
26	Memphis, TN	15.95%		76	Buffalo, NY	13.75%		126	Yonkers, NY	11.88%	
27	Wichita, KS	15.90%		76	Honolulu, HI	13.75%		127	Gilbert, AZ	11.77%	
28	Raleigh, NC	15.75%		76	Ontario, CA	13.75%		128	Chandler, AZ	11.67%	
29	Seattle, WA	15.60%		79	Saint Paul, MN	13.63%		129	Oceanside, CA	11.50%	
30	Tacoma, WA	15.53%		80	Tulsa, OK	13.52%		129	Port St. Lucie, FL	11.50%	
31	Los Angeles, CA	15.50%		81	Durham, NC	13.50%		131	Cape Coral, FL	11.00%	
31	Baltimore, MD	15.50%		82	Minneapolis, MN	13.40%		131	Fort Lauderdale, FL	11.00%	
31	Philadelphia, PA	15.50%		83	Albuquerque, NM	13.31%		131	Grand Rapids, MI	11.00%	
34	Charlotte, NC	15.25%		84	Shreveport, LA	13.10%		131	Pembroke Pines, FL	11.00%	
35	Glendale, AZ	15.17%		85	Little Rock, AR	13.00%		131	Santa Ana, CA	11.00%	
36	Milwaukee, WI	15.10%		85	Aurora, CO	13.00%		131	Santa Rosa, CA	11.00%	
37	Austin, TX	15.00%		85	Baton Rouge, LA	13.00%		137	Columbus, OH	10.85%	
37	Amarillo, TX	15.00%		85	Boise, ID	13.00%		138	Vancouver, WA	10.40%	
37	Arlington, TX	15.00%		85	Brownsville, TX	13.00%		139	Chula Vista, CA	10.00%	
37	Chesapeake, VA	15.00%		85	Fayetteville, NC	13.00%		139	Fremont, CA	10.00%	
37	Corpus Christi, TX	15.00%		85	Fresno, CA	13.00%		139	Irvine, CA	10.00%	
37	Dallas, TX	15.00%		85	Garland, TX	13.00%		139	Jackson, MS	10.00%	
37	Fort Worth, TX	15.00%		85	Grand Prairie, TX	13.00%		139	Knoxville, TN	10.00%	
37	Irving, TX	15.00%		85	Hialeah, FL	13.00%		139	Rancho Cucamonga, CA	10.00%	
37	Long Beach, CA	15.00%		85	Huntington Beach, CA	13.00%		139	San Bernardino, CA	10.00%	
37	Newport News, VA	15.00%		85	Jacksonville, FL	13.00%		146	Colorado Springs, CO	9.63%	
37	Norfolk, VA	15.00%		85	Lexington, KY	13.00%		147	Aurora, IL	9.00%	
37	Sacramento, CA	15.00%		85	Lubbock, TX	13.00%		147	Modesto, CA	9.00%	
37	North Las Vegas, NV	15.00%		85	Miami, FL	13.00%		149	Fontana, CA	8.00%	
50	Denver, CO	14.85%		85	Nashville, TN	13.00%		149	Moreno Valley, CA	8.00%	

Key	
	State
	County
	City
	Special District