

CODE ORDINANCE

Sponsored by: Assemblymember Bernier

Introduced: 05/19/26

Public Hearing: 06/02/26

Defeated: 06/02/26

**MATANUSKA-SUSITNA BOROUGH
ORDINANCE SERIAL NO. 26-061**

AN ORDINANCE OF THE MATANUSKA-SUSITNA BOROUGH ASSEMBLY TO INCREASE THE MARIJUANA SALES TAX LEVY FROM 5% TO 10% AND TO SUBMIT THE QUESTION TO THE QUALIFIED AREAWIDE VOTERS AT THE NOVEMBER 3, 2026 REGULAR BOROUGH ELECTION.

WHEREAS, the intent and rationale of this ordinance is found in the accompanying Information Memorandum Serial No. 26-100.

BE IT ENACTED:

Section 1. Classification. Section 2 of this ordinance is of a general and permanent nature and shall become a part of the Borough Code. All other sections are noncode.

Section 2. Amendment of section. MSB 3.60.030(A) is hereby amended to read as follows:

(A) There is levied a tax of [5] 10 percent upon the sales price of all retail sales of marijuana and marijuana products within the Matanuska-Susitna Borough. Every retail sale made within the Matanuska-Susitna Borough, unless explicitly exempted by this chapter, is presumed to be subject to the tax imposed under this chapter in any action to enforce the provisions of this chapter.

Section 3. Submission to the voters. A proposition ratifying the authorization to increase the marijuana sales tax shall be

submitted to the qualified voters of the Borough at the regular Borough election to be held on November 3, 2026 in substantially the following form:

PROPOSITION NO. ___

MARIJUANA SALES TAX INCREASE FROM 5% TO 10%

Shall the Matanuska-Susitna Borough increase sales tax levy on the retail sale of marijuana and marijuana products from 5% to 10%?

YES NO

Section 4. Effective date. Section 2 of this ordinance takes effect on January 1, 2027 only if the ballot proposition contained in Section 3 of this ordinance is approved by a majority of the qualified voters voting on the proposition at the regular Borough election on November 3, 2026. The remaining sections take effect upon adoption.

DEFEATED by the Matanuska-Susitna Borough Assembly this 2 day of June, 2026.

DEFEATED UNANIMOUSLY: Bowles, Nowers, McKee, Sumner, Gamble, Fonov, and Bernier