



MEMORANDUM

DATE: June 23, 2022
TO: Deputy Mayor Gladyszewski, Committee of the Whole
FROM: Robert Palmer, Municipal Attorney
SUBJECT: Advisory vote re: sales tax on food

As the Assembly considered exempting food from sales tax this year, the Assembly Finance Committee (6/1/22) referred the concept of an advisory vote to the Committee of the Whole for the municipal election on October 4, 2022. Because elections are conducted with paper ballots, every voter would receive the same questions and questions are limited to two types of questions/answers: (Option A) individual questions, or (Option B) group questions. The following are the two potential types of questions/answers:

Option A: Individual Questions

1. Would you like food to be exempt from sales tax? Yes [] No []

2. If food is exempted from sales tax, would you prefer to replace the lost revenue by increasing the sales tax rate year-round? Yes [] No []

3. If food is exempted from sales tax, would you prefer to replace the lost revenue by increasing the property tax mill rate? Yes [] No []

4. If food is exempted from sales tax, would you prefer to replace the lost revenue by increasing the sales tax rate seasonally? Yes [] No []

Option B: Group Question

The Assembly intends on exempting food from sales tax. Would you prefer to replace the lost revenue by: (vote for not more than one)

1. Increasing the sales tax rate year-round? Yes []

2. Increasing the sales tax rate seasonally? Yes []

3. Increasing the property tax mill rate? Yes []

The Assembly has broad discretion in how it asks the advisory questions.