

WASHINGTON OFFICE

AMERICAN LIBRARY ASSOCIATION

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RESOLUTION ON TAXATION OF PERIODICAL SUBSCRIPTIONS

- WHEREAS,** American libraries offer users access to broad sources of information that might not otherwise be available; and
- WHEREAS,** Periodical subscriptions in libraries provide users with valuable information that might not be available due to the high cost of many subscriptions; and
- WHEREAS,** Libraries provide a public good through the provision of information contained in periodical subscriptions, thereby contributing to a better informed citizenry, advances in the sciences and other areas of knowledge, and a more productive and competitive economy; and
- WHEREAS,** The payment of taxes reduces the purchasing power of libraries to buy subscriptions and therefore, reduces the ability of libraries to provide information; and
- WHEREAS,** Some state governments have attempted to place taxes upon periodical subscriptions purchased by libraries; now, therefore, be it
- RESOLVED,** That the American Library Association condemn the taxation of library materials by state governments as an infringement upon the public's right to know by increasing subscription costs, thereby reducing libraries' purchasing power for subscriptions resulting in less accessibility to information; and, be it further
- RESOLVED,** That the Association for Library Collections and Technical Services (ALCTS) continue to monitor this practice by states and keep the library profession advised upon these similar developments; and, be it further
- RESOLVED,** That ALA enlist the support of other library associations, interested organizations, and publishers in ending the practice of taxing periodical subscriptions.

Adopted by the Council of the
American Library Association
San Antonio, Texas
January 29, 1992
(Council Document #30)