KENAI PENINSULA BOROUGH

ORDINANCE 71-2

AN ORDINANCE ENTITLED: AN ORDINANCE RELATING TO SALES TAX

BE IT ORDAINED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH:

Section 1. Section 25.10.020 of the Kenai Peninsula Borough Code of Ordinances is amended by adding a new sub-section to read:

Section 25.10.020. Exemptions. The following classes of retail sales, services and rentals are exempt:

(12) Receipts of the Kenai Peninsula Borough School District and student organizations within the schools for extra-curricular activities or events.

Section 2. This ordinance takes effect 30 days after enactment.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 16th DAY OF February, 1971.

Assembly President

ATTEST:

COUGE ...

Frances Brymer, Clerk

Borough Chairman