

Introduced by: Mayor  
Date: December 12, 1972  
Hearing: January 16, 1973  
Not Introduced: Tabled 1-16-73

KENAI PENINSULA BOROUGH  
ORDINANCE 73-2

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:

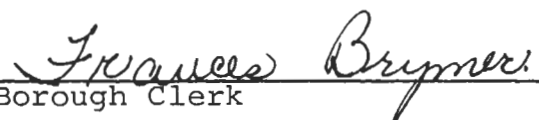
(13) Retail sales, services, and rentals to  
rural community libraries as defined under  
AS. 14.56.200 through 14.56.240 in the con-  
duct of their regular educational and chari-  
table functions and activities as defined by  
the revenue laws of the United States.

Section 2. This ordinance takes effect immediately  
upon enactment.

ADOPTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH  
THIS 16 DAY OF January, 1973.

  
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Assembly President

ATTEST:

  
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Borough Clerk