

Introduced by: Mayor  
Date: December 17, 1974  
Hearing: January 21, 1975  
Vote: 85.67 "Yes" to 40.33 "No"  
Action: Enacted

KENAI PENINSULA BOROUGH

ORDINANCE No. 74-68

AN ORDINANCE REPEALING AND REENACTING KPC 25.10.020 (4) TO PROVIDE FOR A SALES TAX EXEMPTION TO SCHOOLS FOR THEIR SALES AND THEIR PURCHASES IN THEIR REGULAR FUNCTIONS AND ACTIVITIES AND AMENDING KPC 25.10.020 (12) TO EXEMPT FROM SALES TAXES RECEIPTS OF NON PROFIT SCHOOLS AND STUDENT ORGANIZATIONS FOR EXTRA CURRICULAR ACTIVITIES AND EVENTS.

WHEREAS, the present Kenai Peninsula Borough Sales Tax Ordinance does not provide for an exemption to schools for their purchases and for their tuition and related activities; and

WHEREAS, the Kenai Peninsula Borough wishes to encourage education and promote the development of educational institutions most suited to the desires of the residents of the borough, including institutions for vocational training and instruction, and dance, music, and other enrichment programs; Now, Therefore,

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

Section 1. That KPC 25.10.020 (4) is hereby repealed and reenacted to read as follows:

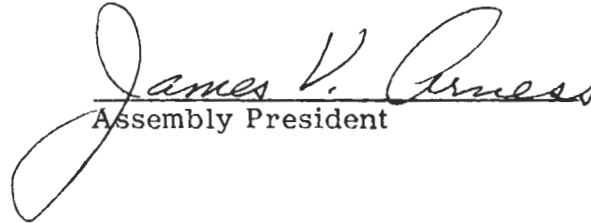
- (4) Retail sales, services and rentals to or by nonprofit schools, in the conduct of their regular functions and activities.

Section 2. That KPC 25.10.020 (12) is hereby amended as follows:


(12) Receipts of nonprofit schools [THE KENAI  
PENINSULA BOROUGH SCHOOL DISTRICT]  
and student organizations within the schools  
for extra curricular activities or events.

Section 3. That this ordinance shall be effective the day after  
its enactment.

ADOPTED BY THE ASSEMBLY OF THE KENAI PENINSULA  
BOROUGH THIS 21 DAY OF January, 1975.

  
Assembly President

ATTEST:

  
Depty Borough Clerk