

Introduced by: Fischer
Date: June 5, 1979
Hearing: July 3, 1979 Failed w/Recon.
Vote: 52.5 "Yes" to 40.34 "No"
Action: Final Act. Failed 7/17/79 w/Recon. Not Recon.
8/7/79

KENAI PENINSULA BOROUGH

ORDINANCE 79-35

EXEMPTING PURCHASES AND SALES BY NONPROFIT ORGANIZATIONS
FROM THE BOROUGH SALES TAX.

WHEREAS, many nonprofit organizations play a positive role in serving the community; and

WHEREAS, many nonprofit organizations are recognized by the State of Alaska, Department of Revenue, and by the Internal Revenue Service of the United States, as tax exempt; and

WHEREAS, many nonprofit organizations have limited funds with which to carry out their public service activities; and

WHEREAS, the Borough is authorized by law to grant exemptions from sales taxation;

NOW THEREFORE, BE IT ORDAINED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH:

Section 1. That the Borough Code of ordinances is amended by adding new subsection 5.16.090 (N) to read:

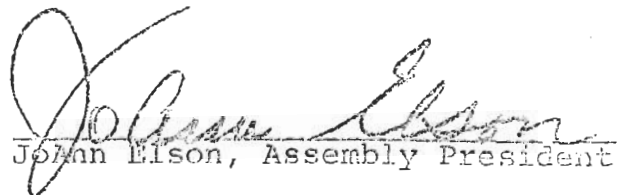
N. Purchases or sales by qualified nonprofit organizations when such sales or purchases are made in the regular course of the activities for which the nonprofit organization was chartered, or when made as part of occasional activities intended to raise funds for the nonprofit organization. A nonprofit organization shall apply for exempt status by providing the Director of Finance with documentation of the U. S. Internal Revenue Service, or Department of Revenue, State of Alaska tax exemption, or the nature of the local or parent organization's charter or status as a nonprofit organization or activity. The assembly by resolution shall approve the tax exempt status of nonprofit organizations and the Director of Finance shall issue tax

exempt registration cards, and certificates attesting status as a seller not required to collect sales tax on fund raising activities; subject to such conditions and limitations as provided by Borough tax regulations.

Section 2. That this ordinance shall become effective immediately upon its enactment.

FAILED

~~ENACTED~~ BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH
THIS 17 DAY OF July, 1979.


John Elson, Assembly President

ATTEST:


Borough Clerk