

ORDINANCE CERTIFICATION

I certify that upon final enactment of Ordinance No. 81-107 of the Kenai Peninsula borough, this certification of the actions taken by me conforms with the rules and regulations governing ordinances.

1. Publication: Publication has been made by causing a summary of this ordinance to be inserted one time in a newspaper of general circulation in the borough. One copy of this ordinance as set for hearing, together with Notice of Hearing has been mailed to the city clerks of each first class city in the borough and to each postoffice in the borough with a request for posting on the City Hall and Post Office bulletin boards for 10 days immediately following receipt.
2. After adoption of this ordinance, one copy will be mailed to the city clerk of each first class city in the borough.

This ordinance was enacted by the assembly of the Kenai Peninsula Borough on the 17 day of November, 1981 and will become effective immediately upon enactment.

Frances Byrner  
Borough Clerk

Date:

Introduced by: Fischer  
Date: Oct. 13, 1981  
Hearing: Nov. 17, 1981  
Vote: 14 Yes, 2 No  
Action: Enacted as Amended

KENAI PENINSULA BOROUGH

ORDINANCE 81-107

PROVIDING FOR THE EXEMPTION OF CERTAIN COMMUNITY SERVICE ORGANIZATIONS FROM THE BOROUGH SALES TAX.

WHEREAS, the Assembly may exempt certain classes of buyers from the Borough sales tax; and

WHEREAS, the Assembly has already exempted certain buyers from the payment of sales tax; and

WHEREAS, the Assembly desires to provide for the exemption of certain organizations which provide communitywide charitable services and which have been incorporated as non-profit corporations by the State of Alaska;

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

Section 1. That Section 5.16.090 of the Borough Code is amended by adding a new subsection to be numbered 5.16.090(N) which reads:

N. Retail sales, services and rentals by or to organizations not organized for business or profit making purposes and which are engaged in the provision of charitable, educational, recreational, rehabilitative, hospital, cemetery, or other charitable purposes open to all interested members of the community without discrimination. No exemption certificate shall be approved by the Mayor until the applicant has produced suitable evidence that it is currently incorporated by the State of Alaska as a non-profit corporation and that it has received tax-exempt status from the United States Internal Revenue Service.

Section 2. That this ordinance takes effect immediately upon its enactment.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH ON THIS 17th DAY OF November, 1981.

  
Paul Fischer, Assembly President

ATTEST:

  
Borough Clerk