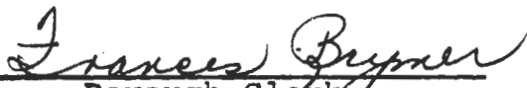


ORDINANCE CERTIFICATION

I certify that upon final enactment of Ordinance No. 81-133 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 DEFEATED by the assembly of the Kenai Peninsula Borough on the 16th day of February, 1982 and will ^{NOT} become effective.


Borough Clerk

Date: 2-23-82

Introduced by: Douglas
Date: Dec. 15, 1981
Hearing: Feb. 16, 1982
Vote: 5 Yes, 9 No
Action: Defeated

KENAI PENINSULA BOROUGH

ORDINANCE 81-133

AMENDING SECTION 5.16.090 OF THE BOROUGH CODE OF ORDINANCES TO EXEMPT SENIOR CITIZENS FROM THE PAYMENT OF SALES TAXES.

WHEREAS, the Borough, pursuant to Chapter 5.16 of the Borough Code of ordinances, levies a two percent sales tax upon retail sales, rentals, and services; and

WHEREAS, the Assembly is authorized to exempt one or more classes of buyers from the payment of sales taxes; and

WHEREAS, the Assembly finds that senior citizens who are 65 years of age or over are frequently forced to survive upon fixed incomes which do not keep pace with the increasing cost of living; and

WHEREAS, the imposition of sales taxes upon purchases by the senior citizens is an unreasonable burden upon persons who have retired from the economic mainstream and who have earned the deserved recognition as special community residents; and

WHEREAS, the Assembly finds that the exemption of senior citizens from the payment of sales taxes will not have a significant impact upon Borough revenues;

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, rentals, and services made to any person 65 years of age or older, upon presentation of a validated exemption card.

Section 2. That the Mayor is authorized to implement this ordinance by administrative regulation which will establish an identification system for the exempt senior citizens.

Section 3. That this ordinance takes effect immediately upon its enactment.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH ON THIS 16th DAY OF February, 1982.

John C. Davis, Assembly President

ATTEST:

Francis Brynner
Borough Clerk