

Introduced by: Carey
Date: May 6, 1986
Hearing: June 3, 1986
Vote: Unanimous
Action: Enacted

KENAI PENINSULA BOROUGH

ORDINANCE 86-39

AMENDING KPB CHAPTER 5.18 TO PROVIDE EXEMPTIONS FROM SALES TAX FOR FOOD PURCHASED WITH FOOD STAMPS IN ORDER TO COMPLY WITH FEDERAL STATUTES.

WHEREAS, the federal government has passed an act which excludes participation of states and localities from the federal food stamp program if state or local sales taxes are collected on purchases of food made with coupons issued under the Food Stamp Act; and

WHEREAS, there is no current exemption from the Borough sales tax for food purchases made under the food stamp program; and

WHEREAS, it is the position of the assembly that continued participation in the federal food stamp program is of great importance to a significant number of Borough residents; and

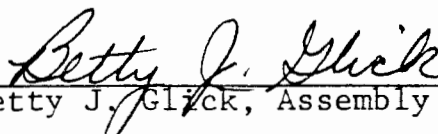
NOW THEREFORE, BE IT ORDAINED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH:

Section 1. That KPB 5.18.260 is amended by the inclusion of an additional subsection to read as follows:

Q. Food purchased with coupons issued under the federal food stamp program.

Section 2. That this ordinance shall take effect at 12:01 a.m. on July 1, 1986.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH ON THIS 5th DAY OF June, 1986.


Betty J. Glick, Assembly President

ATTEST:


Borough Clerk