

Introduced by: Carey  
O'Connell  
Date: Dec. 15, 1987  
Hearing: Jan. 19, 1988  
Vote: Unanimous  
Action: Enacted

KENAI PENINSULA BOROUGH

Ordinance 87-65

AMENDING KPB 5.18 TO PROVIDE AN EXEMPTION FROM COLLECTION OF SALES TAX FOR LICENSED PSYCHOLOGISTS AND PSYCHOLOGICAL ASSOCIATES.

WHEREAS, the Kenai Peninsula Borough, through Chapter 5.18 of its code of ordinances, levies a consumer sales tax on all retail sales and services rendered within the borough except for those which are specifically exempted by the provisions of that chapter; and

WHEREAS, Section 5.18.260(B) exempts from levy of sales tax "hospital services and medical services performed by licensed medical doctors, dentists, osteopaths, optometrists, chiropractors, state-licensed private nurses, speech and hearing pathologists, physical therapists, and retail sales of medicinal preparations, drugs or appliances for which a written prescription is required from one of the foregoing"; and

WHEREAS, it is the belief of the assembly that psychologists and psychological associates who are licensed for practice under Alaska Statutes, Chapter 8.86 are providing human health care of the same basic nature as provided by the health care providers who have been specifically exempted by KPB 5.18.260(B); and

WHEREAS, it would be consistent with the philosophy of exemption for human health care to provide an exemption from sales tax collection for psychologists and psychological associates;

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

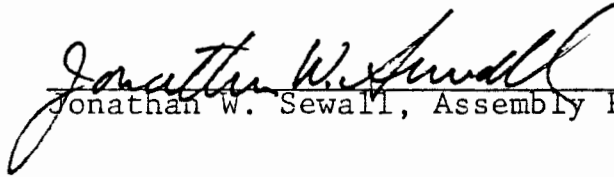
Section 1. That KPB 5.18.260(B) is amended to read as follows:

B. Hospital services and medical services performed by licensed medical doctors, dentists, osteopaths, optometrists, chiropractors, state-licensed private nurses, speech and hearing pathologists, physical therapists, state-licensed psychologists and psychological associates, and retail sales of medicinal preparations, drugs or appliances for which a written prescription is required from one of the foregoing.

Kenai Peninsula Borough  
Ordinance 87-65  
Page 1 of 2 Pages

Section 2. That this ordinance takes effect February 1, 1988.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH ON THIS 19th DAY OF January, 1988.

  
Jonathan W. Sewall, Assembly President

ATTEST:

  
Borough Clerk