

Introduced by: Nash
Date: May 2, 1989
Hearing: May 2, 1989 Pstpd 6/6
Action: Defeated
Vote: 8 Yes, 5 No

KENAI PENINSULA BOROUGH

ORDINANCE 89-20 (Substitute)

AMENDING THE KPB CODE OF ORDINANCES TO PERMIT SEMI-ANNUAL FILING FOR CERTAIN LOW VOLUME BUSINESSES

WHEREAS, the Kenai Peninsula Borough has a borough-wide sales tax; and

WHEREAS, cities within the borough also have a sales tax; and

WHEREAS, the sales tax for boroughs and cities are collected and enforced by the borough pursuant to statutes and ordinances; and

WHEREAS, the current sales tax ordinance requirement of monthly of quarterly filings for low volume small businesses having annual sales of less than \$10,000 are oppressive and burdensome on those low filing businesses;

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

Section 1. That KPB 5.18.085(c) is amended to read as follows:

- C. Accounts which have had less than \$1,000 in [TAXABLE] gross sales in the preceding twelve months may file returns annually. Accounts which have had more than \$1,000 but less than \$10,000 in gross sales in the preceding twelve months may file returns semi-annually.

Section 2. That this ordinance shall be effective as of 12:01 a.m., January 1, 1989 upon its enactment.

DEFEATED

~~ENACTED~~ BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH ON THIS 6th DAY OF June, 1989.

Jonathan W. Sewall, Assembly President

ATTEST:

Borough Clerk