

Introduced by: Glick
Date: Nov. 7, 1989
Hearing: Dec. 5, 1989
Vote: FAILED
Action: 7 No 6 Yes

KENAI PENINSULA BOROUGH

ORDINANCE 89-59

AMENDING THE KENAI PENINSULA BOROUGH SALES TAX CODE TO EXEMPT GAMING SALES

WHEREAS, qualified organizations are permitted to conduct games of skill and chance pursuant to Alaska Statutes 5.15; and

WHEREAS, sales of pull tabs and games of chance by permit holders meeting the requirements of KPB 5.18.260(M) are exempt from sales tax; and

WHEREAS, sales by anyone other than the permit holders are not exempt; and

WHEREAS, the State of Alaska has determined that only permit holders and operators may sell pull tabs or conduct games of chance, but allows "vendors" to continue sales; and

WHEREAS, this inconsistency results in difficulty in determining whether the sales are the permit holders or a vendor;

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

Section 1. That KPB 5.18.260 is amended to add a new subsection to read as follows:

R. Gaming sales authorized by AS 5.15;

Section 2. That the exemption provided by this ordinance shall take effect on October 1, 1989.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH ON THIS
5th DAY OF December, 1989.

ATTEST:

James W. Skogstad, Assembly President

Borough Clerk