

Introduced by: Glick
Date: June 5, 1990
Hearing: June 19, 1990
Action: Enacted
Vote: Unanimous

KENAI PENINSULA BOROUGH

ORDINANCE 90-42

AMENDING THE KENAI PENINSULA BOROUGH SALES TAX CODE TO EXEMPT FOOD SALES BY NONPROFIT RECREATIONAL CAMPS

WHEREAS, recently the borough assembly enacted Ordinance 90-15, which exempted food sales by certain nonprofit entities; and

WHEREAS, it is not the intent of the borough assembly to tax the food sales of recreational camps owned by nonprofit sales tax exempt entities;

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

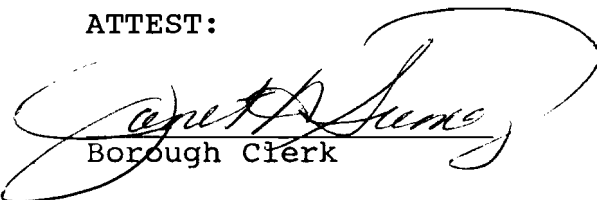
Section 1. That notwithstanding the provisions of KPB 5.18 to the contrary, retail sales of food are exempt in the following circumstances: when served at a recreational camp owned by a nonprofit entity holding a current borough sales tax exemption certificate.

Section 2. That this ordinance is effective from immediately after enactment until December 31, 1990, at which time it is automatically repealed.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH ON THIS 19th DAY OF June, 1990.


James W. Skogstad, Assembly President

ATTEST:


Borough Clerk