

Introduced by: Anderson
Date: November 5, 1991
Hearing: December 3, 1991
Action: Enacted
Vote: Unanimous

KENAI PENINSULA BOROUGH
ORDINANCE 91-54

**AN ORDINANCE AMENDING KPBC 5.18.200 BY CREATING
A SALES TAX EXEMPTION FOR LICENSED CLINICAL SOCIAL WORKERS**

WHEREAS, Kenai Peninsula Borough Code Section 5.18.100 (A)(2.) is a listing of professions in the human health service field whose services are exempt from sales tax; and

WHEREAS, licensed clinical social workers provide services which are similar to other licensed health care providers; and

WHEREAS, the State of Alaska regulates the licensing of this profession;

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

Section 1: That Kenai Peninsula Borough Code Section 5.18.200 Exemptions be amended to include licensed clinical social workers as follows:

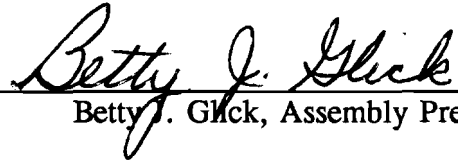
5.18.200 Exemptions. A. The following classes of retail sales, services and rentals are exempt:

1.

2. 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 licensed clinical social workers, and retail sales of medicinal preparations drugs or appliances for which a written prescription is required from one of the foregoing;

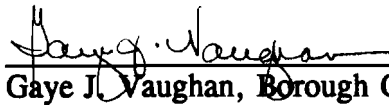
Section 2. That this ordinance takes effect immediately upon its enactment.

**ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH ON THIS
3rd DAY OF DECEMBER, 1991.**



Betty J. Glick, Assembly President

ATTEST:



Gaye J. Vaughan, Borough Clerk