

Introduced by:	Mayor
Date:	09/07/93
Hearing:	10/12/93
Action:	Enacted
Vote:	Unanimous

**KENAI PENINSULA BOROUGH  
ORDINANCE 93-45**

**AN ORDINANCE AMENDING KENAI PENINSULA BOROUGH CODE 5.18.200 BY  
CLARIFYING THE SALES TAX EXEMPTIONS ON PRESCRIPTIONS**

**WHEREAS,** the language in the Kenai Peninsula Borough Code Section 5.18.200 (A) (2.) Regarding prescriptions is confusing and can be interpreted by pharmaceutical dispensers to exempt only those sales which are mandated by the Federal Drug Administration;

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

**SECTION 1.** That the Kenai Peninsula Borough Code Section 5.18.200 is amended to read as follows:

5.18.200. 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, psychological associates, and licensed clinical social workers, and appliances for which a written prescription is [REQUIRED] issued from one of the foregoing;

**SECTION 2.** That this ordinance takes effect immediately upon its enactment.

**ENACTED BY THE KENAI PENINSULA BOROUGH ASSEMBLY THIS 12th DAY OF OCTOBER, 1993.**

  
Betty J. Glick, Assembly President

ATTEST:

  
Gaye J. Vaughan, Borough Clerk