

Introduced by: Torgerson  
Date: 11/16/93  
Hearing: 01/04/94  
Postponed to: 02/15/94  
Action: Enacted as Amended  
Vote: 5 yes, 3 no, 1 abstention

**KENAI PENINSULA BOROUGH  
ORDINANCE 93-58**

**AN ORDINANCE AMENDING THE BOROUGH SALES TAX CODE  
TO EXEMPT PULL TAB SALES BY NONPROFIT VENDORS**

**WHEREAS**, currently, pull tab sales by vendors of nonprofits are taxable, as an exception to the exemption for sales made by nonprofits; and

**WHEREAS**, it is desirable to make all sales by nonprofits exempt from sales tax;

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

**SECTION 1.** That KPB 5.18.200(C) is amended as follows:

**5.18.200. Exemptions.**

C. The following classes of sellers are exempt from the provisions of this chapter:

1. An organization, that has obtained a 501(c) exemption ruling from the Internal Revenue Service, as long as proof of such ruling is provided to the borough administration; but only under the following conditions:

a. The sales are not liquor sales or sales of food sold through regularly conducted restaurant type operations;

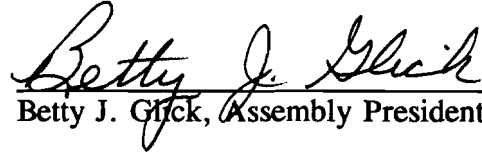
[B. GAMING SALES ARE NOT MADE BY THIRD PARTY VENDORS;]

[C.] b. The organization is exempt under a subsection other than 501(c)(12) of the Internal Revenue Code.

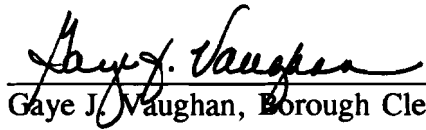
2. Groups sponsored by public or nonprofit schools.

**SECTION 2.** That this ordinance is effective retroactive to January 1, 1994.

**ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH ON THIS  
15th DAY OF FEBRUARY, 1994.**

  
Betty J. Gluck, Assembly President

**ATTEST:**

  
Gaye J. Vaughan, Borough Clerk