

Introduced by: Drathman
Date: 1/04/94
Action: Withdrawn by Sponsor
Vote:

**KENAI PENINSULA BOROUGH
ORDINANCE 94-02**

**AN ORDINANCE AMENDING THE BOROUGH SALES TAX CODE
TO EXEMPT NEWSPAPER SALES**

WHEREAS, currently, newspaper sales are taxable under the Borough sales tax code while subscriptions to newspapers and periodicals are exempt from sales tax; and

WHEREAS, it is desirable to exempt all newspaper sales, whether by subscription or type of sale;

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

SECTION 1. That KPB 5.18.200(A)(3) is amended to read as follows:

5.18.200. Exemptions.

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

3. Sales of newspapers and [s]ubscriptions to [NEWSPAPERS AND] periodicals;

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

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH ON THIS
_____ DAY OF _____, 1994.

Betty J. Glick, Assembly President

ATTEST:

Gayle J. Vaughan, Borough Clerk