

Introduced by: Wiley  
Date: 3/19/96  
Hearing: 4/16/96  
Action: Enacted  
Vote: 6 Yes, 3 No

**KENAI PENINSULA BOROUGH  
ORDINANCE 96-12**

**AN ORDINANCE AMENDING KPBC 5.18.200 BY CREATING  
A SALES TAX EXEMPTION FOR ACUPUNCTURISTS**

**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,** acupuncturists 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 acupuncturists as follows:

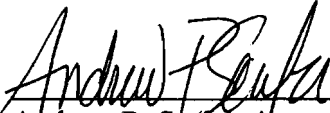
**5.18.200 Exemptions.**

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

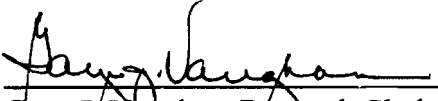
1. . . . .
2. Hospital services and medical services performed by licensed medical doctors, dentists, osteopaths, optometrists, chiropractors, state-licensed private nurses, speech and hearing pathologists, physical therapists, acupuncturists, state-licensed psychologists, psychological associates, and 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 THIS 22nd DAY OF APRIL, 1996.**

  
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Andrew P. Scalzi, Assembly President

ATTEST:

  
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Gaye J. Vaughan, Borough Clerk