

Introduced Wiley
Date: 2/18/97
Hearing: 3/18/97
Action: Enacted
Vote: Unanimous

**KENAI PENINSULA BOROUGH
ORDINANCE 97-12**

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

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, occupational therapists 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 occupational therapists as follows:

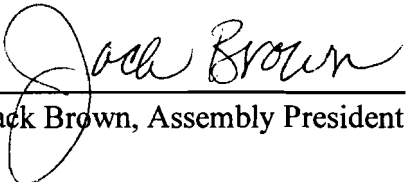
5.18.200 Exemptions.

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, occupational therapists, 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;

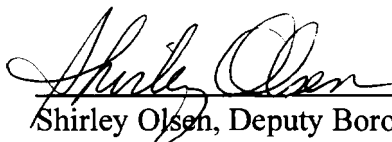
SECTION 2. That this ordinance takes effect immediately upon its enactment.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 18th DAY OF MARCH, 1997.



Jack Brown, Assembly President

ATTEST:



Shirley Olsen, Deputy Borough Clerk