

Introduced by: Merkes
Date: October 28, 1997
Hearing: December 2, 1997
Action: Postponed until 1/6/98
Postponed until 3/17/98
Final Action: Failed
Vote: 1 Yes, 7 No, 1 Absent

**KENAI PENINSULA BOROUGH
ORDINANCE 97-71**

**AN ORDINANCE AMENDING KPB 5.18.200 BY CREATING
A SALES TAX EXEMPTION FOR ROLFERS**

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, Rolfers provide services which are similar to other health care providers; and

WHEREAS, the assembly finds it is in the best interests of the borough to exempt Rolfling from sales tax requirements;

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 Rolfers 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, rolfers, 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 * DAY OF *, 1997.

Jack E. Brown, Assembly President

ATTEST:

Linda S. Murphy, Borough Clerk