

Introduced by: Fischer
Date: 01/19/99
Hearing: 02/16/99
Action: Failed Introduction
Vote: 3 Yes, 3 No, 3 Absent

**KENAI PENINSULA BOROUGH
ORDINANCE 99-04**

**AN ORDINANCE AMENDING KPB 5.18.200 TO EXEMPT FROM THE BOROUGH
SALES TAX THAT PORTION OF THE RETAIL GASOLINE PRICE ATTRIBUTABLE
TO FEDERAL AND STATE EXCISE TAXES**

WHEREAS, retail gasoline prices include amounts paid by distributors for state and federal excise taxes which amounts are passed on to the retailer and ultimately to the consumer; and

WHEREAS, exempting from the sales price subject to the borough sales tax such amounts would provide some relief from taxes for the consuming public;

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

SECTION 1. That KPB 5.18.200(D) shall be added as follows:

- D.** That portion of the final retail sale price of taxable gasoline and diesel fuels equal to the amount of state and federal excise taxes imposed on the sale of such fuels is exempt from this chapter.

SECTION 2. That this ordinance shall take effect immediately upon its enactment.

**ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH ON THIS *
DAY OF *, 1999.**

Ronald Wm. Drathman, Assembly President

ATTEST:

Linda S. Murphy, Borough Clerk