

Introduced by: Popp
Date: 08/03/99
Hearing: 09/07/99
Action: Enacted
Vote: 6 Yes, 2 No, 1 Absent

**KENAI PENINSULA BOROUGH
ORDINANCE 99-44**

**AN ORDINANCE AMENDING KPB 5.18.200 BY CREATING A SALES TAX
EXEMPTION FOR STATE-LICENSED MARITAL AND FAMILY THERAPISTS**

WHEREAS, family and marital therapists are licensed by the State of Alaska; and

WHEREAS, family and marital therapists provide important emotional and mental health related services; and

WHEREAS, similar services such as psychological associates are exempted from the collection of sales tax; and

WHEREAS, it would be fair and consistent to provide a sales tax exemption for family and marital therapists;

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 state-licensed marital and family 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, state-licensed marital and family therapists, 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;
3. . . .

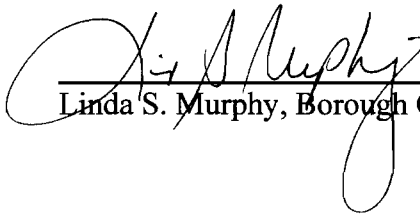
SECTION 2. That this ordinance shall become effective immediately upon enactment.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 7TH DAY OF SEPTEMBER, 1999.



Ronald Wm. Drathman, Assembly President

ATTEST:



Linda S. Murphy, Borough Clerk

