

Introduced by: Fischer
Date: 04/01/03
Hearing: 05/20/03
Action: Failed
Vote: 2 Yes, 7 No

**KENAI PENINSULA BOROUGH
ORDINANCE 2003-11**

**AN ORDINANCE AMENDING THE SALES TAX CODE TO EXEMPT A PORTION OF
GASOLINE AND DIESEL FUELS FROM SALES TAX**

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(A)(19) is hereby enacted as follows:

19. That portion of the final retail sale price of taxable gasoline and diesel fuels equal to the amount of state and federal excise taxes paid by the retailer for such fuels is exempt from this chapter.

SECTION 2. That this ordinance shall take effect thirty days after its enactment.

**ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS *
DAY OF * 2003.**

Pete Sprague, Assembly President

ATTEST:

Linda S. Murphy, Borough Clerk