

**CITY OF HOMER
HOMER, ALASKA**

Mayor

ORDINANCE 08-32

AN ORDINANCE AMENDING THE HOMER SALES TAX CODE TO SEASONALLY EXEMPT SALES OF NONPREPARED FOOD.

THE CITY OF HOMER HEREBY ORDAINS:

Section 1. Homer City Code Chapter 9.16 is hereby amended by adding the following section 9.16.100:

9.16.100 Exemptions. The following are exempt from the Homer sales tax:

- a. Sales of nonprepared food items from September 1 through May 31 of each year. This exemption includes any food items that are previously granted exemption from sales tax under Kenai Peninsula Borough Code § 5.18.200(14) as food purchased with coupons issued under the federal food stamp program.

Section 2. The City administration shall submit this ordinance to the Kenai Peninsula Borough with a request that it adopt an ordinance to approve this exemption for application in the City of Homer.

Section 3. If approved by ordinance by the Kenai Peninsula Borough, this exemption shall take effect on the first day of the _____ [CHOOSE ONE OF THE FOLLOWING: "MONTH" OR "QUARTER" OR "CALENDAR YEAR"] that commences at least 30 days after the effective date of the ordinance adopted by the borough. If the borough does not approve the exemption by ordinance, this exemption shall not take effect.

Section 4. If this exemption is approved by ordinance of the Kenai Peninsula Borough, then this ordinance is of a permanent and general character and shall be included in the city code. If not approved by the borough, this ordinance shall not be codified.

ENACTED BY THE CITY COUNCIL OF THE CITY OF HOMER, ALASKA, this ____ day of _____, 2008.

CITY OF HOMER

JAMES C. HORNADAY, MAYOR

ATTEST:

JO JOHNSON, CMC, CITY CLERK

AYES:

NOES:

ABSTAIN:

ABSENT:

First Reading:

Public Reading:

Second Reading:

Effective Date:

Reviewed and approved as to form:

Walt Wrede, City Manager

City Attorney

Date: _____

Date: _____