

Introduced by:	Mayor
Date:	08/17/10
Hearing:	09/21/10
Action:	Enacted as Amended
Vote:	8 Yes, 0 No, 1 Absent

**KENAI PENINSULA BOROUGH
ORDINANCE 2010-33**

**AN ORDINANCE AMENDING KPB 5.18.400 TO CORRECT AN ERROR REGARDING
THE SALES TAX PERCENT**

WHEREAS, in Ordinance 2007-07(Substitute) the assembly amended the sales tax code to provide for a consumer sales tax of up to 3 percent maximum rate on all retail sales, rentals and service made or rendered within the borough; and

WHEREAS, KPB 5.18.400 explains the method for computing sales taxes on retail prices and erroneously refers to the two percent rate instead of three percent; and

WHEREAS, in order to make the code consistent, KPB 5.18.400 needs to be corrected to reference the three percent sales tax rate;

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


SECTION 1. That KPB 5.18.400(A) is hereby amended as follows:

5.18.400. Computation—Addition of tax to total retail price—Tax schedule—Exceptions.

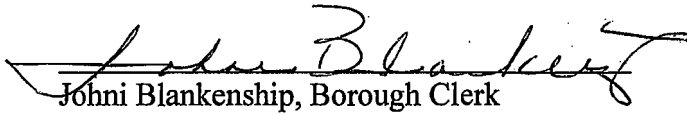
- A. The tax to be added to the sale price, charge or rental shall be [TWO] calculated using the current percent of the sale price, charge or rental rounded off to the nearest cent by eliminating any fraction of one-half cent or less and by increasing any fraction over one-half cent to the next highest cent. Each seller shall be furnished the schedule of tax payable on each taxable amount from one cent to \$100.00. Any one sale of items separately priced shall be taxed upon the aggregate amount, except as otherwise provided in this section.

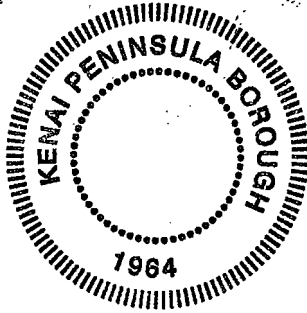
SECTION 2. That this ordinance takes effect immediately upon its enactment.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 21ST DAY OF SEPTEMBER, 2010.


Pete Sprague, Assembly President

ATTEST:


Johni Blankenship, Borough Clerk



Yes: Fischer, Haggerty, McClure, Pierce, Smalley, Smith, Superman, Sprague
No: None
Absent: Knopp