

# KENAI PENINSULA BOROUGH

## Kenai Peninsula Borough Assembly


144 North Binkley Street  
Soldotna, AK 99669  
Phone 907-714-2160  
Fax 907-714-2388

Dale Bagley, Assembly President  
Sue McClure, Vice President

---

### MEMORANDUM

**TO:** Dale Bagley, Assembly President  
Kenai Peninsula Borough Assembly Members

**FROM:** Blaine Gilman, Assembly District 2 

**DATE:** May 5, 2015

**RE:** Ordinance 2015-09: An Ordinance Amending KPB 5.18.430, Computation-Maximum Tax, By Increasing the Maximum Amount Of a Sale Subject To the Borough Sales Tax to \$1,000 with a Triennial Adjustment for Inflation, Subject To Voter Approval (Cooper)

---

The following amendment is offered for your consideration:

Amend Section 1.A. to read, "That Kenai Peninsula Borough Code of Ordinances Section 5.18.430 is amended as follows:

5.18.430. Computation—Maximum tax.

- A. The sales tax referred to in KPB 5.18.100 shall be applied only to the first \$1,000.00[500.00] of each separate sale, rent or service transaction, except as otherwise provided in this section. On January 1 of every third year, beginning with January 1, 2019, this cap [~~SHALL~~] MAY be increased based upon the preceding year's anchorage consumer price index (CPI-U), rounded to the nearest \$10 SUBJECT TO ASSEMBLY APPROVAL BY ORDINANCE."