

Introduced by: Cooper, Bagley, Holmdahl
Date: 11/22/16
Shortened Hearing: 12/06/16
Action:
Vote:

**KENAI PENINSULA BOROUGH
ORDINANCE 2016-39**

**AN ORDINANCE AMENDING THE EFFECTIVE DATE OF AMENDMENTS IN
ORDINANCE 2016-31 RELATING TO SALES TAXES ON NON-PREPARED FOOD BY
CERTAIN SELLERS IN KPB 5.18.200(A)(15)(d) AND RELATING TO SALES TAXES
ON CERTAIN NONPROFIT SALES IN KPB 5.18.200(A)(20)**

WHEREAS, in Ordinance 2016-31, the assembly enacted changes to the Kenai Peninsula Borough (“borough”) sales tax code, including changes which resulted in the imposition of a sales tax on sales of non-prepared food items by sellers not authorized to participate in the federal food stamp program in KPB 5.18.200(A)(15)(d) and on certain nonprofit sales in KPB 5.18.200(A)(20); and

WHEREAS, Ordinance 2016-31 has an effective date of January 1, 2017; and

WHEREAS, concerns have been raised by affected businesses and organizations that these provisions will create broader issues than anticipated; and

WHEREAS, changing the effective date of these provisions in Ordinance 2016-31 from January 1 to April 1, 2017, will give nonprofits and sellers of non-prepared foods additional time to discuss and potentially resolve concerns regarding these changes with their assembly representatives and the borough administration;

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

SECTION 1. The Section 18 of Ordinance 2016-31 is hereby amended as follows:

That this ordinance takes effect on January 1, 2017 ~~except that the amendments in section 3 to KPB 5.18.200(A)(15)(d) and KPB 5.18.200(A)(20) shall take effect April 1, 2017.~~

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

**ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS *
DAY OF * 2016.**

Kelly Cooper, Assembly President

ATTEST:

Johni Blankenship, MMC, Borough Clerk

Yes:

No:

Absent: