

Introduced by: Cooper, Bagley, Holmdahl  
Date: 11/22/16  
Action: Withdrawn by Sponsors

**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.**

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Kelly Cooper, Assembly President

ATTEST:

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Johni Blankenship, MMC, Borough Clerk

Yes:

No:

Absent: