



KENAI PENINSULA BOROUGH

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**MIKE NAVARRE
BOROUGH MAYOR**

MEMORANDUM

TO: Kelly Cooper, Assembly President
Kenai Peninsula Borough Assembly Members

THRU: Mike Navarre, Mayor *mn*

FROM: Colette Thompson, Borough Attorney *ct*

DATE: August 14, 2017

SUBJECT: Amendment to Ordinance 2017-17, Amending KPB Chapter 5.18 to Establish an 8 Percent Areawide Sales Tax on Temporary Lodging and Providing for an Exemption of Up to 4 Percent of the Levy on Temporary Lodging within the Boundaries of Cities in the Borough that Levy a Similar Sales Tax in Addition to an Existing General Sales Tax, Subject to Approval by the Voters in the Regular Election on October, 3, 2017 (Mayor)

The amendment reducing the temporary lodging tax rate from 8 to 6 percent and city exemption from 4 to 3 percent inadvertently omitted amending section 2 of the ordinance to make similar reductions. The legal department requests the following amendment to ordinance 2017-17 to correct this oversight:

Please note that the **bold and underlined** language is new and the **[bold and bracketed]** language is to be deleted.

➤ Amend Section 2, as follows:

SECTION 2. That KPB 5.18.215 is hereby enacted as follows:

5.18.215. - Exemptions/waivers—Temporary lodging within cities in the borough.

Rentals of temporary lodging within any city in the borough are exempt from the borough's **[8]6** percent tax in an amount equal to the amount of a similar sales tax that may be levied by the applicable city in addition to the city's general sales tax, if any, up to a maximum exemption of **[4]3** percent of the rental price.