



KENAI PENINSULA BOROUGH

Legal Department



144 North Binkley Street • Soldotna, Alaska 99669-7520
Toll-free within the Borough: 1-800-478-4441, Ext. 2120
PHONE: (907) 714-2120 • FAX: (907) 714-2379
www.kpb.us

MIKE NAVARRE
BOROUGH MAYOR

MEMORANDUM

TO: Blaine Gilman, Assembly President
Kenai Peninsula Borough Assembly Members

CC: Mike Navarre, Borough Mayor

FROM:  Colette Thompson, Borough Attorney
 Amy Fenske, Assistant Borough Attorney

DATE: September 6, 2016

SUBJECT: Amendments to Ordinance 2016-31, Amending Sections of KPB Chapter 5.18 to Update and Clarify the Borough Sales Tax Code.

To comply with legal restrictions as discussed in its memorandum of today's date, the legal department respectfully recommends the following amendments to this ordinance

- Delete the sixth whereas clause.
- Amend Section 3 by removing all amendments from paragraph A. 11.as shown in bold and stricken out, so it reads:

5.18.200. - Exemptions/waivers—Exemptions.

A. The following classes of retail sales, services and rentals are exempt: ...

11. Sale of passenger seat tickets by commercial airline. Air charter and air taxi sales are exempt; [~~AIR CHARTER AND AIR TAXI SALES ARE EXEMPT~~]; however flightseeing tours that take off and return to the same airport or seaplane base on the same day are recreational sales not exempt under this section;

- Amend Section 17 by removing the reference to flightseeing tours in the definition of recreational sales as shown in bold and stricken out as follows:

5.18.900. - Definitions.

Q. "Recreational sales" means sales where the seller provides recreational services and rentals, except automobile rentals, to the buyer, either separately or in a combination, at an aggregate price, including, but not limited to guiding, charters, sightseeing tours, flightseeing tours, outfitting or equipment rentals, instructional classes or lessons, and beauty or spa services [TEMPORARY LODGING INCLUDED WITH SUCH SALES].