

Introduced by:	Mayor
Date:	12/05/06
Action:	Introduced & Set for Public Hearing
Hearing:	01/02/07
Action:	Enacted as Amended
Vote:	6 Yes, 2 No, 1 Abstention
Action:	Reconsideration Filed by Germano
Date:	01/16/07
Action:	Reconsideration Failed
Vote:	2 Yes, 6 No, 1 Abstention

**KENAI PENINSULA BOROUGH  
ORDINANCE 2006-41**

**AN ORDINANCE DELAYING FROM JANUARY 1, 2007, TO APRIL 1, 2007, THE IMPLEMENTATION OF KPB 5.18.430(G) AND KPB 5.18.900(Q), WHICH REQUIRE THAT RECREATIONAL SALES BE TAXED ON A PER-PERSON PER-DAY BASIS**

**WHEREAS,** borough sales tax code, KPB 5.18.430(G), originally numbered KPB 5.18.430(E), and KPB 5.18.900, were amended to provide for taxing recreational sales on a per-person per-day basis; and

**WHEREAS,** these changes to the code were to be effective January 1, 2007; and

**WHEREAS,** a number of questions have been asked regarding implementation and interpretation of what is a recreational sale; and

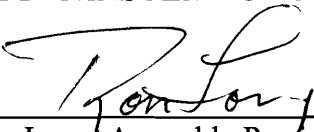
**WHEREAS,** the administration believes it is in the best interest of the Borough to delay implementation of the per-person per-day requirement until April 1, 2007, in order that these questions can be adequately addressed;

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

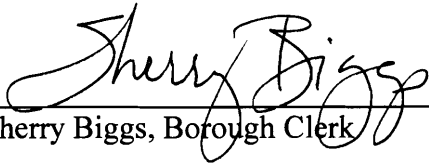
**SECTION 1.** That the enactment of KPB 5.18.430(G) and 5.18.900(Q), which require that recreational sales be treated on a per-person per-day basis effective January 1, 2007, and define "recreational sales," be delayed until April 1, 2007.

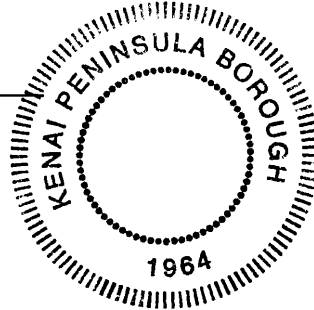
**SECTION 2.** That this ordinance takes effect retroactively on January 1, 2007.

**ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 2ND DAY OF JANUARY, 2007.**

  
\_\_\_\_\_  
Ron Long, Assembly President

ATTEST:

  
\_\_\_\_\_  
Sherry Biggs, Borough Clerk



Vote on January 2, 2007 to Enact as Amended:

Yes: Fischer, Gilman, Martin, Merkes, Sprague, Superman

No: Germano, Knopp

Abstention: Long