



KENAI PENINSULA BOROUGH

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**DAVID R. CAREY
BOROUGH MAYOR**

MEMORANDUM

TO: Gary Knopp, Assembly President
Members, Kenai Peninsula Borough Assembly

THRU: *DR* David R. Carey, Mayor

FROM: *CGT* Colette G. Thompson, Borough Attorney
HBM Holly B. Montague, Deputy Borough Attorney

DATE: May 3, 2011

SUBJECT: Ordinance 2011-06, amending the code to increase the amount of a sale subject to sales tax to \$2,500

This ordinance includes the repeal of the 60 percent supermajority approval requirement for a change to the maximum dollar amount for sales subject to the sales tax. This supermajority requirement was held invalid by the superior court in a case that is currently on appeal to the Supreme Court. The law being held invalid is an additional reason for repealing it. Therefore, the following whereas clause is recommended for inclusion:

WHEREAS, the 60 percent supermajority approval requirement for a change in the maximum dollar amount subject to borough sales tax has been held invalid by the superior court;