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CITY OF HOMER
HOMER, ALASKA

ORDINANCE 82-1

AN ORDINANCE EXEMPTING SENIOR CITIZENS FROM
PAYMENT OF CITY SALES AND USE TAXES; INCLUSION
OF ORDINANCE IN THE HOMER CITY CODE.

WHEREAS, the City of Homer presently levies a one
percent (1%) sales tax upon retail sales, rentals and services
within the City, and

WHEREAS, the City is authorized by Alaska Statutes
29.53.440 to levy sales or use taxes "in the manner provided
for boroughs", and

WHEREAS, the Kenai Peninsula Borough has introduced
Ordinance 81-133 which exempts persons 65 years of age or
older from payment of the 2% sales tax presently in effect
throughout the borough, and

WHEREAS, the Common Council of the City of Homer finds
that the payment of a sales tax is frequently a harsh financial
burden upon those older citizens who are no longer employed
and are living on retirement or other fixed incomes which
are subject to the ravages of inflation, and

WHEREAS, the Council finds that exempting senior citizens
from payment of the present sales tax will have no significant
effect upon City revenues.

NOW, THEREFORE, THE CITY OF HOMER HEREBY ORDAINS:

Section 1. EXEMPTION GRANTED.

All persons residing within the City of Homer who are
65 years of age or older are exempted from the payment of

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1 any sales or use tax levied by the City of Homer, upon
2 presentation of an exemption card validated by the Kenai
3 Peninsula Borough.

4 Section 2. IDENTIFICATION SYSTEM.

5 The City hereby adopts the identification system for
6 senior citizens as implemented by the Kenai Peninsula Borough
7 in Borough Ordinance 81-133.

8 Section 3. INCLUSION IN CODE.

9 This Ordinance shall be included under the appropriate
10 Chapter in the Homer City Code.

11 CITY OF HOMER

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14 LEO RHODE, Mayor

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16 ATTEST:

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18 Kathleen F. Herold, City Clerk

19 First Reading _____

20 Public Hearing _____

21 Second Reading _____

22 Effective Date _____

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