

1 CITY OF HOMER

2 HOMER, ALASKA

3 ORDINANCE 82 - 13

4
5 AN ORDINANCE AMENDING SECTION 9.16.050 OF
6 THE HOMER MUNICIPAL CODE TO PROVIDE A NEW
7 DEFINITION OF "PLACE OF SALE" AS THIS PHRASE
8 IS USED IN SECTION 25.10.030(2) OF THE KENAI
9 PENINSULA BOROUGH ORDINANCE ADOPTED BY
10 REFERENCE IN THE SALES TAX ORDINANCE OF THE
11 HOMER MUNICIPAL CODE; FURTHER PROVIDING AN
12 EXCEPTION FOR SALES BY ELECTRIC UTILITY
13 COMPANIES.

14 WHEREAS, Section 9.16.050 of the Homer Municipal Code adopts
15 Section 25.10.030(2) of the Kenai Peninsula Borough Code by
16 reference,

17 AND WHEREAS, Section 25.10.030(2) defines "place of sale"
18 for the purposes of the sales tax as "the point of delivery",

19 AND WHEREAS, such definition results in a sales tax levy
20 and collection procedure that is sometimes inconsistent and
21 discriminatory,

22 NOW, THEREFORE, THE CITY OF HOMER ORDAINS:

23 Section 1. Subsection 25.10.030(2) of the Kenai Peninsula
24 Borough Code as adopted by reference in Section 9.16.050 of the
25 Homer Municipal Code is amended to read:

26 (2) "Sale" includes every sale or exchange
27 of services, use or title in property. In-
28 stallment, credit and conditional sales are
29 included in the term. Generally, the point
30 of origin and/or the business location of
31 the transaction is the place of sale. The
32 place of sale for electric utility companies,

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however, is the point of delivery to the consumer.

CITY OF HOMER


LEO RHODE, Mayor

ATTEST:

Kathleen F. Herold by Sha Rodan
Kathleen F. Herold, City Clerk

First Reading 7/12/82

Public Hearing 7/26/82

Second Reading 7/26/82

Effective Date 7/27/82