

CITY OF HOMER  
HOMER, ALASKA

ORDINANCE 92- 27

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY  
OF HOMER AMENDING § 9.16.040 OF  
THE CITY CODE TO REDEFINE THE PLACE OF SALE  
FOR PURPOSES OF APPLYING THE HOMER SALES TAX

WHEREAS, Homer City Code § 9.16.040 presently defines the place of sale for sales tax purposes as the point of origin and/or the business location of the sale transaction, and such definition is different from the Kenai Peninsula Borough definition of the place of sale as the place of delivery of the goods or services, KPB § 5.18.400 B., and

WHEREAS, the difference in definition of place of sale has caused difficulties in application and enforcement of the Homer sales tax, and

WHEREAS, the City of Homer now desires to adopt a definition of place of sale which is identical to that adopted by the Kenai Peninsula Borough,

NOW, THEREFORE, THE CITY OF HOMER ORDAINS:

Section 1. Homer City Code § 9.16.040 is hereby amended to read as follows:

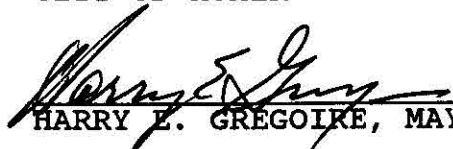
Those sections of the Kenai Peninsula Borough Code of Ordinances applicable to the levy and collection of the sales tax described in this chapter are incorporated by this reference and made a part of this chapter as though fully set forth in this chapter, ~~with the exception of KPB § 5.18.400 B. The place of sale under this chapter shall be the point of origin and/or the business location of the transaction. The place of sale for electric utility companies, however, is the point of delivery to the consumer.~~

Section 2. This ordinance is of a permanent and general character and shall be included in the City code.

Section 3. This ordinance shall take effect at 12:01 AM on June 23, 1992.

ENACTED BY THE CITY COUNCIL OF THE CITY OF HOMER, ALASKA,  
this 22<sup>nd</sup> day of June, 1992.

CITY OF HOMER

  
HARRY E. GREGOIKE, MAYOR

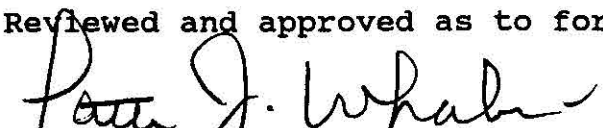
ATTEST:

  
MARY L. SHANNON, CITY CLERK

AYES: 6  
NOES: 0  
ABSTAIN: 0  
ABSENT: 0

First Reading: 04/27/92  
Public Hearing: 05/26/92  
Second Reading: 06/08/92 06/22/92 reconsidered  
Effective Date: 06/23/92

Reviewed and approved as to form and content:

  
~~C. E. SWACKHAMMER~~ Patti J. Whalin  
CITY MANAGER, Interim

date: 6/24/92

  
GORDON J TANS  
CITY ATTORNEY

date: 6/26/92