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**CITY OF HOMER
HOMER, ALASKA**

Mayor/City Council

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RESOLUTION 16-093

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A RESOLUTION OF THE CITY COUNCIL OF HOMER, ALASKA, EXPRESSING SUPPORT FOR KENAI PENINSULA BOROUGH ORDINANCE 2016-31 AMENDING SECTIONS OF KPB CHAPTER 5.18 TO UPDATE AND CLARIFY THE BOROUGH SALES TAX CODE, INCLUDING CHANGES TO SEVERAL PROVISIONS ON TAX-EXEMPT SELLERS AND TAXABLE SALES AND SERVICES.

WHEREAS, The Kenai Peninsula Borough collects sales tax for the City of Homer and KPB sales tax code applies to transactions in Homer City limits; and

WHEREAS, KPB Ordinance 2016-31 makes important updates to sales tax code that make it more effective and efficient for both sellers and the Borough; and

WHEREAS, Over the last year the City of Homer has spent many meetings discussing existing tax code and has brought up many of the issues addressed in KPB Ordinance 2016-31; and

WHEREAS, The following proposed changes in KPB Ordinance 2016-31 are of particular importance to the City of Homer:

- 1) Requiring the collection of sales tax year-round on all foods sold by stores that do not sell enough to be eligible to collect food stamps
- 2) Clarifying the difference between air transportation (non-taxable) and flightseeing tours (taxable)
- 3) Requiring taxation on internet sales to the extent allowable by federal law

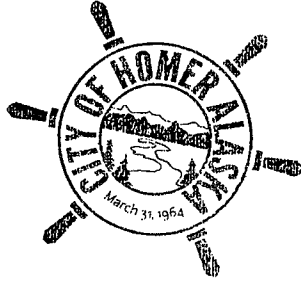
WHEREAS, The City of Homer appreciates the Borough making needed improvements and updates to Kenai Peninsula Borough sales tax code in KPB Ordinance 2016-31.

NOW, THEREFORE, BE IT RESOLVED by the City Council of Homer, Alaska, that the Homer City Council supports the updates to sales tax code proposed in KPB Ordinance 2016-31.

BE IT FURTHER RESOLVED that the Homer City Clerk is instructed to transmit a copy of this resolution to Kenai Peninsula Mayor Navarre and the Kenai Peninsula Borough Assembly.

PASSED AND ADOPTED by the Homer City Council this 12th day of September, 2016.

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CITY OF HOMER

Mary E. Wythe
MARY E. WYTHE, MAYOR

ATTEST:

Jo Johnson
JO JOHNSON, MMC, CITY CLERK

Fiscal Note: Increased sales tax revenues to be determined.