

Introduced by: Council Member Short
Date: July 23, 2002
Public Hearing: August 13, 2002
Action: Failed
Vote: 0 - 7

CITY OF BETHEL, ALASKA

ORDINANCE #02-25

AN ORDINANCE TO AMEND SECTION 4.16.040.C OF THE BETHEL MUNICIPAL CODE REGARDING THE SALES TAX EXEMPTION ON SINGLE SALE UNITS

BE IT ORDAINED by the City Council of Bethel, Alaska that:

SECTION 1. Classification. This ordinance is permanent in nature and shall be placed in the Bethel Municipal Code.

SECTION 2. Exemption. Section 4.16.040 (C) of the Bethel Municipal Code is amended as follows (new language is underlined; deleted language is stricken out):

4.16.040 Exemptions

The following sales are exempt from the tax levied under this chapter only in accordance with the limitations provided for in this section:

. . .

C. Except as provided below in this subsection, that portion of the selling price of a single sale unit in excess of ten thousand dollars and that part of a periodic rental price of all types of property in excess of ten thousand dollars is exempt. A periodic rental price is the amount owed on a monthly or more frequent period. Rentals with a payment period exceeding one month are commuted for sales tax purposes as though payment were to be made on a monthly basis.

That portion of the selling price of an all terrain vehicle (ATV), snow machine, boat, or boat motor in excess of three thousand five hundred dollars is exempt regardless of whether or not such items are purchased simultaneously, or are invoiced or otherwise billed on the same billing document.

That portion of the selling price of a single sale unit of real property in excess of twenty percent of the selling price ~~fifty thousand dollars~~ is exempt.

SECTION 3. Effective date. This ordinance shall become effective immediately upon adoption.

**PASSED AND APPROVED THIS _____ DAY OF _____ 2002, by a vote of *
in favor and * opposed.**

ATTEST:

Stanley "Tundy" Rodgers, Mayor

Janette Persinger, City Clerk