

CODE ORDINANCE

Sponsored by: Assemblymember Boeve
Introduced: 04/16/19
Public Hearing: 05/02/19
Adopted: 05/02/19

**MATANUSKA-SUSITNA BOROUGH
ORDINANCE SERIAL NO. 19-055**

AN ORDINANCE OF THE MATANUSKA-SUSITNA BOROUGH ASSEMBLY AMENDING MSB 3.70.050, SERVICE AREA SALES TAX TO ADD EXEMPTIONS FOR SPECIFIED UTILITIES WHEN USED EXCLUSIVELY FOR RESIDENTIAL PURPOSES.

WHEREAS, the intent and rationale for this ordinance is found in Informational Memorandum 19-072 accompanying this ordinance and the discussions of the assembly at meetings in which it was considered.

BE IT ENACTED:

Section 1. Classification. This ordinance is of a general and permanent nature and shall become a part of the Borough Code.

Section 2. Adoption of subsection. MSB 3.70.050(A) is hereby amended by adoption of the following subsection to read as follows:

3.70.050(A)

(A) The following transactions are exempt from sales tax:

. . . (22) Sales and delivery of heating fuel exclusively for residential uses (not to include fuel used in or on any vehicle, aircraft, or watercraft);

(23) Sales of electricity and/or electrical service to exclusively residential units not used in rentals less than 30 days in duration;

(24) Sales and delivery of propane gas exclusively for residential uses (e.g., cooking, water heating, heating, clothes drying);

(25) Sales of water and sewer utility services exclusively for residential use.

Section 3. Effective date. This ordinance shall take effect on July 1, 2019.

ADOPTED by the Matanuska-Susitna Borough Assembly this 2 day of May, 2019.


VERN HALTER, Borough Mayor

ATTEST:


LONNIE R. McKECHNIE, CMC, Borough Clerk

(SEAL)

YES: Sykes, Beck, Leonard, Mayfield, and Boeve

NO: McKee and Sumner