

CITY AND BOROUGH OF SITKA

ORDINANCE NO. 2011-43

**AN ORDINANCE OF THE CITY AND BOROUGH OF SITKA AMENDING
SECTION 4.09.100 OF THE SITKA GENERAL CODE TO IDENTIFY POSSIBLE
SALES TAX HOLIDAY FOR CERTAIN SALES IN 2011**

1. **CLASSIFICATION.** This ordinance is not of a permanent nature and is not intended to become a part of the Sitka General Code ("SGC").

2. **SEVERABILITY.** If any provision of this ordinance or any application to any person or circumstance is held invalid, the remainder of this ordinance and application to any person or circumstances shall not be affected.

3. **PURPOSE.** This ordinance is intended to allow sales made on a particular day to be free from sales tax. This ordinance is not intended to affect any sale of fuel. This ordinance is not intended to affect any sale which is part of a continuing obligation of the buyer to pay the seller over time. Given the temporary nature of this exemption, it is not codified.

4. **ENACTMENT.** NOW, THEREFORE, BE IT ENACTED by the Assembly of the City and Borough of Sitka, Alaska that sales made on November 26, 2011 are exempt from the sales tax set out at Chapter 4.09 of the Sitka General Code if such sales are not part of a continuing obligation on the buyer to pay the seller over time, and if such sales are not sales of fuel.

5. **EFFECTIVE DATE.** This ordinance shall become effective on the day after the date of its passage. This ordinance will expire on December 31, 2011.

PASSED, APPROVED, AND ADOPTED by the Assembly of the City and Borough of Sitka, Alaska this 15th of November, 2011.

Cheryl Westover
Mayor

ATTEST:

Colleen Ingman, MMC
Municipal Clerk