

# CITY AND BOROUGH OF SITKA

## ORDINANCE NO. 2011-15

### AN ORDINANCE OF THE CITY AND BOROUGH OF SITKA AMENDING THE SALES TAX EXEMPTIONS AT SITKA GENERAL CODE SUBSECTION 4.09.100L ENTITLED "NONPROFIT CHARITABLE ORGANIZATIONS"

1. **CLASSIFICATION.** This ordinance is of a permanent nature and is intended to become 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 circumstance shall not be affected.

3. **PURPOSE.** The purpose of this ordinance is to amend the sales tax exemption provisions at SGC 3.09.100L entitled "Nonprofit Charitable Organizations" by making sales made by nonprofit charitable organizations subject to sales tax, exempting only nonprofit charitable organizations who operate thrift stores from being required to levy sales tax on their sales. This narrows the exemption to only the type of nonprofit charitable organizations with sales that have been previously subject to retail sales taxes.

4. **ENACTMENT.** NOW, THEREFORE, BE IT ENACTED by the Assembly of the City and Borough of Sitka that the sales tax exemption in SGC 4.09.100L entitled "Nonprofit Charitable Organizations" is amended as follows (new language underlined; deleted language stricken):

#### **4.09.100 Exemptions.**

The following sales are exempt from taxation:

\* \* \*

L. Nonprofit Charitable Organizations. Only sSales made by nonprofit charitable organizations that operate thrift stores ~~which do not have paid employees and which do not keep normal business hours~~ are exempt.

\* \* \*

5. **EFFECTIVE DATE.** This ordinance shall become effective on January 1, 2012.

**PASSED, APPROVED, AND ADOPTED** by the Assembly of the City and Borough of  
Sitka, Alaska this \_\_\_\_ day of \_\_\_\_\_, 2011.

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**Cheryl Westover, Mayor**

**ATTEST:**

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**Colleen Ingman, MMC**  
**Municipal Clerk**