

CITY OF PALMER, ALASKA

ORDINANCE NO. 510

AN ORDINANCE ADOPTING PALMER MUNICIPAL CODE SUBSECTION 3.16.050 V (GRANTING SALES TAX EXEMPTION FOR CERTAIN EDUCATIONAL SERVICES PROVIDED BY RELIGIOUS SCHOOLS AND OTHER PRIVATE SCHOOLS MEETING CERTAIN REQUIREMENTS).

THE CITY OF PALMER, ALASKA, ORDAINS:

Section 1. Classification. This ordinance shall be of a permanent nature and shall become a part of the City of Palmer Code of Ordinances.

Section 2. Severability. If any provisions of this ordinance, or any application thereof to any person or circumstance is held invalid, the remainder of this ordinance and the application to other persons or circumstances shall not be affected thereby.

Section 3. Subsection 3.16.050 V is adopted to read as follows:

"V. Gross receipts or proceeds received by those schools that comply with AS 14.45.100-14.45.130, to include religious schools and other private schools, that are derived from the provision of educational services to children at least five (5) years of age; provided, however, such gross receipts or proceeds for other services, to include without limitation, education services to children less than five years of age and day care for children of any age, are not exempt from the tax, except to the extent such comparable services are provided for free by the Matanuska-Susitna Borough School District to children similarly situated."

Section 4. Publication and Effective Date. This ordinance shall become effective thirty (30) days after its adoption. Publication shall be by making copies available to the public, and further it shall be published by being printed and included in the Palmer Municipal Code at its next regular supplementation and printing. Publication may also be made by posting a copy hereof on

Ordinance No. 510 - Continued

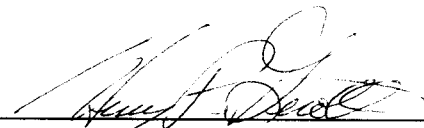
the City Hall bulletin board for a period of ten (10) days following its adoption. A notice of public hearing shall be given by such posting at least five (5) days before final passage.

First Reading: February 11, 1997

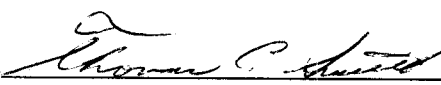
Public Hearing &
Second Reading: February 25, 1997

Notice of
Reconsideration: March 11, 1997

Adopted by the City Council of the City of Palmer, Alaska,
this 25th day of March, 1997.



HENRY P. GUINOTTE, Mayor



THOMAS C. SMITH
City Clerk