

CITY OF PALMER, ALASKA
ORDINANCE NO. 564

AN ORDINANCE AMENDING PMC 3.16.050, (EXCEPTIONS) OF CHAPTER 3.16, SALES TAX, BY ADDING AN EXCEPTION REGARDING SALES TO OR BY CERTAIN NON-PROFIT ORGANIZATIONS.

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. Amendment of section. PMC 3.16.050, Exceptions, is amended by adding a new subsection X. and a new subsection Y. as follows:

X. Sales, services and rentals to a buyer that has a current 501(c)(3) or 501(c)(4) exemption ruling from the Internal Revenue Service and an exemption certificate from the city finance director.

Y. Sales, services and rentals made by a seller that has a current 501(c)(3) or 501(c)(4) exemption ruling from the Internal Revenue Service and an exemption certificate from the city finance director; provided that this exemption does not apply to the following:

1. sales, services and rentals occurring at a fair with annual attendance over fifty thousand people;
2. sales of pull tabs; and,
3. sales, services or rentals made on a regular basis from a fixed location that is open more than twenty hours per week.

Section 4. Publication and Effective Date. This ordinance shall become effective January 1, 2001. Publication shall be by making copies available to the public, and further it shall be publishing by being printed and included in the Palmer Municipal Code at its next regular supplementation and printing. Publications may also be made by posting a copy hereof on the City Hall bulletin board for a period of ten (10) days following its

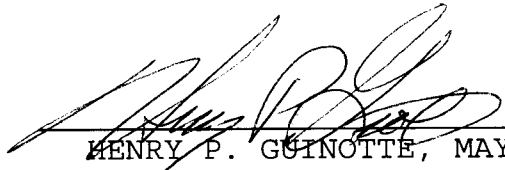
Ordinance No. 564 - Continued


adoption. A notice of public hearing shall be given by such posting at least five (5) days before final passage.

First Reading: October 24, 2000

Public Hearing &
Third Reading: November 14, 2000

Adopted by the City Council of the City of Palmer, Alaska,
this 14th day of November, 2000.


HENRY P. GUINOTTE, MAYOR


DANIEL M. CONTINI, ACTING CITY CLERK