

ORDINANCE NO. 378

AMENDING THE SALES TAX CODE (3.08) BY ADDING
A DEFINITION FOR "RETAIL SALE" AND
A SALES TAX CAP FOR VEHICLES AND BOATS

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CRAIG,
ALASKA.

Section 1. Classification. This ordinance is of a general and permanent nature and the code sections adopted hereby shall become a part of the code of the city of Craig, Alaska.

Section 2. Severability. If any provision of this ordinance or its application 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. Effective Date. This ordinance shall become effective immediately upon adoption.

Section 4. Action. This ordinance amends 3.08.010 by adding a new subsection "E" as underlined in the following.

3.08.010 Definitions. E. "Retail Sale" means any sale of real or tangible personal property, including barter, credit, installment and conditional sales, for any purpose other than resale in the regular course of business. The sale of property by a seller whose principal place of business is outside the city to a buyer or consumer is a retail sale made within the city if such retailer maintains any office, distribution, or sales house, warehouse or any other place of business, or solicits business or receives orders through any agent, salesman, or other type of representative within the city.

Section 5. Further Action. This ordinance amends 3.08.020 E. by adding a new subsection "25" as underlined in the following.

3.08.020 E. The following are exempt from the tax:

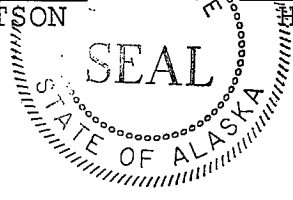
25. Gross receipts derived from sales of vehicles or boats for that portion of the sale in excess of \$5,000.

APPROVED 4-7-94

Dennis Watson
MAYOR DENNIS WATSON

CRAIG
ATTEST

Helen Gray
HELEN GRAY - CITY CLERK



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