CITY OF CORDOVA, ALASKA
ORDINANCE 1067

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF CORDOVA, ALASKA, AMENDING CORDOVA MUNICIPAL CODE SECTION 5.40.030(BB) EXEMPTING PURCHASES OF HOME HEATING OIL FROM SALES TAX

WHEREAS, Cordova Municipal Code Section 5.40.030 lists exemptions from sales tax, and,

WHEREAS, the citizens of Cordova submitted a petition to the City for placement on the March 2, 2010 General Election as Proposition #1 which was passed by the voters.

NOW, THERFORE, BE IT ORDAINED by the City Council of the City of Cordova, Alaska, that:

Section 1. Cordova Municipal Code Section 5.40.030(BB) is amended to read as follows:

5.40.030 Exemptions

The following sales and services are exempt transactions and are not subject to taxation by the city:

BB. Home heating oil ~~delivered to a residence~~ **purchased for use in a dwelling, as defined in section 18.08.190, for use at that location conditioned on the following:**

1. That no more than 50% of the floorspace of the building(s) considered as dwellings be used as non-residential use, including business activities.

2. That the dwelling be operated in compliance with all other regulations and laws.

3. If a fuel tank is used to supply more than one structure or area then no more than 50% of the floorspace and area supplied shall be non-dwelling and non-residential, including business activities.

Section 2. This ordinance, passed by the voters at the March 2, 2010 General Election, shall be effective immediately upon certification of the General Election by City Council.

PASSED BY THE VOTERS AT THE MARCH 2, 2010 GENERAL ELECTION.

ATTEST:

James Kallander, Mayor

Lila J. Koplin, CMC, City Clerk

CITY OF CORDOVA CORPORATE SEAL JULY 6, 1909 ALASKA