

Proposed by:	Assembly
First Reading:	03/17/2011
Second Reading:	04/07/2011
Vote: 5 Aye	0 Nay 1 Absent

**MUNICIPALITY OF SKAGWAY, ALASKA**  
**ORDINANCE NO. 11-08**

**AN ORDINANCE OF THE MUNICIPALITY OF SKAGWAY, ALASKA AMENDING SALES TAX CODE TO CLARIFY DEFINITION OF "SALE PRICE," "PRICE" AND "GROSS REVENUE."**

**WHEREAS**, the Municipality of Skagway wishes to clarify the definition of "sale price," "price" and "gross revenue";

**BE IT ORDAINED AND ENACTED BY THE MUNICIPALITY OF SKAGWAY, ALASKA AS FOLLOWS:**

**Section 1. Classification.** This ordinance is of a general and permanent nature and shall become a part of the Skagway Municipal Code.

**Section 2. Purpose.** To amend Section 4.08.005 Definitions to clarify the definition of "sale price," "price" and "gross revenue." The Skagway Municipal Code is hereby amended (~~through~~) indicates text to be deleted from and (**bold**) indicates text added to the current code as follows:


**Section 3 Amendment of Section.** SMC 4.08.005 Definitions, is amended as follows:  
Chapter 4.08  
**SALES TAXATION**

4.08.005 Definitions.  
A. Definitions:  
5. "Sale price," "price," and "gross revenue," mean the consideration, whether money, credit, rights or other property, expressed in term of money, paid, given or delivered by a buyer to a seller all without any deduction on account of the cost of property sold, the cost of materials used, labor costs, interest, discount, delivery costs, taxes, or any other expenses whatsoever paid or accrued, and without any deduction on account of losses. **Federal and state fuel taxes shall not be included in the calculation of local sales tax.**

**Section 4. Severability.** If any provision 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 5. Effective Date.** This ordinance shall become effective immediately upon adoption.

**PASSED AND APPROVED** by a duly constituted quorum of the Borough Assembly of the Municipality of Skagway this 7<sup>th</sup> day of April, 2011.

ATTEST:  
  
Emily A. Deach, Borough Clerk

  
Thomas D. Cochran, Mayor

(SEAL)

