CITY OF BETHEL, ALASKA

Ordinance #22-23

AN ORDINANCE BY THE BETHEL CITY COUNCIL AMENDING BETHEL MUNICIPAL CODE 4.16.160 SALES TAX EXEMPTIONS AND LIMITATIONS, SUBSECTION Y, TRANSPORTATION

WHEREAS, in 2021, the City Council enacted Ordinance #21-14, amending Bethel Municipal Code 4.16, Sales Tax Exemptions;

WHEREAS, prior to that amendment, Bethel Municipal Code 4.16.160 (Y) provided:

1. The following are not exempt:
   a. The lease of vehicle for hire permits are not exempt.
   b. The portions of a sale of flight seeing or air/water/shore excursion travel or adventure services which are not charges for transportation of persons on a federal airway;

WHEREAS, the Council intended to continue to tax the sale of flightseeing or air/water/shore excursion travel or adventure services that are not charges for transportation of persons or goods on federal airways;

NOW THEREFORE BE IT ENACTED BY THE CITY COUNCIL OF THE CITY OF BETHEL, ALASKA:

SECTION 1. Classification. This is a codified Ordinance is of general and permanent nature and shall become part of the Bethel Municipal Code.

SECTION 2. Amendement. Bethel Municipal Code Chapter 4.16.160, Tax Exemptions, is amended as follows, new language is underlined and old language is stricken.

4.16.160 Exemptions and Limitations on Exemptions

The following sales and services are exempt from the tax levied under this chapter only in accordance with the exemptions and limitations thereon, as provided for in this section:

Y. Transportation.
1. The sale of services for transporting passengers by river taxi, taxicab, bus, commercial airline, air charter, air taxi, or hover craft are exempt.

2. The sale of passenger seat tickets by a commercial airline is exempt;

3. The service of transporting disabled or handicapped individuals when in the regular course of that business is exempt.

4. The lease of vehicle for hire permits are not exempt.

5. The portions of a sale of that are charges for recreational flight seeing or air/water/shore excursion travel or adventure services are not exempt, unless otherwise exempted by AS 29.45.820. that are not charges for transportation of persons on a federal airway are exempt.

6. The lease or rental of vehicles is not exempt.

SECTION 3. This Ordinance shall become effective immediately following adoption by the Bethel City Council.

BE IT ENACTED BY THE CITY COUNCIL OF THE CITY OF BETHEL, ALASKA THIS 28th DAY OF JUNE 2022 BY A VOTE OF _ IN FAVOR AND _ OPPOSED.

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Mark Springer, Mayor

ATTEST:

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Lori Strickler, City Clerk