

Initiated by: Council Member Trantham  
Introduced: November 16, 1993  
Public Hearing: November 23, 1993  
Action: Passed  
Vote: 7-yes, 0-no

**ORDINANCE #93-33**

**AN ORDINANCE OF THE CITY COUNCIL OF BETHEL, ALASKA, CLARIFYING THE DEFINITION OF "RETAIL SALES TRANSACTIONS" FOR PURPOSES OF THE CITY'S SALES TAX**

**BE IT ENACTED BY THE CITY COUNCIL OF BETHEL, ALASKA, AS FOLLOWS:**

Section 1: Clarification of Definition of "Retail Sales Transaction" Title 4, Chapter 4.16, Section 4.16.010(d) of the Bethel Municipal Code is hereby amended to read:

D. "Retail Sales Transaction" means any sale, lease, rental, transfer or assignment of any right, title or interest in any goods, fixtures, real property, things in action, investment securities, future goods, goods to be severed from realty, general intangibles, accounts, chattel paper, documents, instruments or money, or any provision of services, for valuable consideration.

Section 2: Title 4, Chapter 4.16, Section 4.16.010(b) is hereby amended to read:

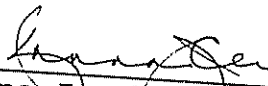
B. "Goods," "Fixtures," "Investment Securities," "General Intangibles," "Accounts," "Chattel Paper," "Documents," "Instruments" and "Money," and their singulars, have the meanings given the terms by the Alaska Uniform Commercial Code, AS 45.01 et seq., as amended.

Section 3: Intent. The City Council declares that this ordinance is clarifying in nature only. It works no expansion on the previous definition of "retail sales transaction," which was intended to and did cover all sources specifically enumerated herein. The City has levied taxes on all enumerated sources, including games of skill and chance, since revising its sales tax ordinance in 1990. Amendment No. 2 to Ordinance 190 (1990) subsequently specifically exempted games of skill and chance from coverage. This exemption was repealed by Amendment No. 3 to Ordinance 190 (1992).

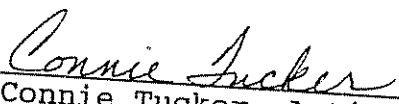
Section 4: Retroactivity. This ordinance is retroactive to January 1, 1990, and takes effect immediately upon adoption. Nothing in this section shall invalidate former exemptions for that period of time in which they were in effect.

Section 5: Severability. If any part of provision of this ordinance or application thereof to any person or circumstance is adjudged invalid by any court of competent jurisdiction, such judgement shall be confined in its operation to the part, provision, pr application directly involved in that controversy, and shall not affect the validity of the remainder of this ordinance or its application to other persons or circumstances. The City Council hereby declares that it would have enacted the remainder of this ordinance even without such part, provision or application.

PASSED AND APPROVED THIS 23<sup>RD</sup> DAY OF NOVEMBER, 1993.

  
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Donna J. Chris Mayor

ATTEST:

  
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Connie Tucker, Acting City Clerk