

Amendments to the Retail Business Sales Tax Ordinance

Amendment Section 849.(1). Sales tax on the rent of long term domestic residences. Exemption shall be made for sales tax on the rent of long term domestic residences wherein individuals intend to use such premises as a long term residence.

Amendment , Section 849 (2). Sales tax on point of origin goods and services delivered outside of the borders of the Kayenta Township. There shall be no sales tax on goods and services that are sold and delivered outside of the Kayenta Township borders. Such goods and services include propane, concrete, and repair materials. Retail goods and services delivered by business entities to points within the Kayenta Township borders shall be liable for both taxing and licensing. The exemption of sales tax on goods and services originating in Kayenta shall be retroactive to June 15, 1997.

Amendment, Section 849 (3). Sales tax on labor costs. Labor costs shall be exempted from sales tax retroactive to June 15, 1997.

Kayenta Township Tax Commission

Actions Regarding the RETAIL BUSINESS SALES TAX ORDINANCE

MOTION:

The Kayenta Township Commission hereby affirms the provisions and Sections of the RETAIL BUSINESS SALES TAX ORDINANCE with the following modifications and additions:

Tours (Page 3).	Section 802, 1-(a)-All Tours shall be taxed, exempting previously agreements and contracts finalized prior to June 15th, 1997.	
Commission (Page 3).	Section 802, 2- Amend to strike Navajo Tax Commission and substitute Kayenta Township Commission (Page 3)	
Electrical (Page 5).	Section 802, 10-(c)-strike electrical energy and move to reserve the power to tax electrical energy and other utilities by action at a later date.	
Vendor (page 6)	Section 802, 15-add- <u>including all roadside or flea market vendors in which case a daily permit shall be issued at a rate determined by regulation.</u>	
Telephone (Page 7)	Section 803, 1-(b)- strike entire subsection and -and move to reserve the power to tax telephone bills at a later date.	
Electricity (Page 7)	Section 803, 1-(c & d) strike electricity and move to reserve the power to tax electrical energy and other utilities by action at a later date.	
Date Change Page 13	Section 813, 6-(c) Strike October 1, 1996 and add October 1, 1997	
Due and Payable Page 13	Section 813, 7- Strike: quarterly, quarterly period and add <u>either monthly, quarterly or annually based on monthly receipts depending on and determined by Kayenta Township Commission Regulations.</u>	