

CITY OF THORNE BAY  
ORDINANCE 09-08-04-01

AN ORDINANCE OF THE CITY COUNCIL FOR THE CITY OF THORNE BAY, ALASKA, AMENDING TITLE 3-REVENUE AND FINANCE, CHAPTER 3.17-SALES TAX, SECTION 3.17.110-SALES TAX EXEMPTION FOR THE ELDERLY

BE IT ENACTED BY THE CITY COUNCIL OF THE CITY OF THORNE BAY, ALASKA;


Section 1. Classification. This ordinance is of a general and permanent nature, the chapter and section hereby amended will be added to the Thorne Bay Municipal Code.

Section 2. Severability. If any provisions of this ordinance or any application thereof to any person or circumstances is held invalid, the circumstances shall not be affected thereby.

Section 3. Amendment of Section. The title and chapter of Title 3-Revenue and Finance, Chapter 3.17-Sales Tax, Section 3.17.110-Sales tax exemption for the elderly is hereby added to the Thorne Bay Municipal Code.

**Section 4. Effective Date. This ordinance shall become effective immediately upon adoption for all new cards issued, and will become effective January 1, 2010 for all existing card holders.**

PASSED AND APPROVED ~~August 4~~<sup>Sept 1</sup>, 2009

  
James Gould, Mayor

ATTEST:

  
Teri Hammons, City Clerk

Additions are bold and italicized

3.17.110 Sales tax exemption for the elderly. (a) Anyone sixty-five years of age or older may apply for and be issued by the city manager or designee a senior citizens sales tax exemption card, ***for ten dollars, to be renewed bi-annually.*** ***This*** card entitles the person to be exempted from the operation of the city's consumer's sales taxes on purchases of all types of property, rentals and services not for use in any trade or business. No seller within the city shall charge or collect the sales tax on exempted purchases from any person who displays such a valid sales tax exempt card. All sellers within the city shall keep records of such exempt sales and submit quarterly totals of such sales to the revenue collector, together with any other information required by law. To qualify for a tax exempt card a person must provide a copy of their Alaska ID or driver's license, and proof they have received an Alaska Permanent Fund Dividend.