

CITY OF THORNE BAY
ORDINANCE 17-05-16-04

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 FOR THE CITY OF THORNE BAY, ALASKA

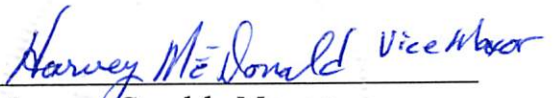

- Section 1. Classification. This ordinance is of a general and permanent nature, the chapter and section hereby amended shall be added to the Thorne Bay Municipal Code.
- Section 2. Severability. If any provisions of this ordinance or any application thereof to any person or circumstances is held invalid, the circumstances shall not be affected thereby.
- Section 3. Amendment of Section. The title and chapter of Title 3- Revenue and Finance, Section 3.17.110 Sales Tax Exemption for the elderly; is hereby amended.
- Section 4. Effective Date. This ordinance shall become effective upon adoption.

PASSED AND APPROVED May 16, 2017

ATTEST:



Teri Feibel, CMC

 Vice Mayor
 James Gould, Mayor

[Introduction: May 2, 2017]
[Public Hearing: May 16, 2017]

Additions are in bold

Title 3 – Revenue and Finance
Chapter 3.17 – Sales Tax
Section:

~~3.17.110 Sales tax exemption for the elderly.~~ 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 **FIFTEEN** 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, **EXCEPT ALCOHOLIC BEVERAGES OF ALL TYPES AND ALL TYPES OF TOBACCO PRODUCTS**, 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 prove they have resided in Alaska as a permanent resident for the past 12 months. A copy of their Alaska ID or driver's license, copy of an Alaska Permanent Fund Dividend, or documentation required as part of a permanent fund application or other documentation that verifies a person has established permanent residency in Alaska must be submitted to show proof of residency.

(A). A spouse under 65 years of age is not eligible for the exemption and cannot purchase anything without the presence of the exempt spouse except as listed in subsection (B) of this section.

(B). No person who has not duly applied for and received such an exemption card may use it to obtain such tax exemption. However, in the case where a person is an invalid or otherwise physically unable to leave their home or dwelling to use the card, the city may issue a special card authorizing another person to use the special card for the benefit of the invalid or otherwise physically unable person to use the card.