

ORDINANCE NO. 97-435

CITY OF CRAIG

AMENDING CHAPTER 3.08 (SALES TAX)
BY INCREASING FROM \$125 TO \$150 THE AMOUNT THAT A PERSON CAN
AGGREGATE IN A MONTH WITHOUT PAYING SALES TAX AND MAKING
SOME CHANGES TO EXEMPTIONS FOR SENIOR CITIZENS

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CRAIG"

Section 1. Classification. This ordinance is of a general and permanent nature and the code sections adopted shall become part of the code of the City of Craig, Alaska.

Section 2. Severability. If any provision of this ordinance or its application to any person or circumstance is held invalid, the remainder of this ordinance and the application to other persons or circumstances shall not be affected thereby.

Section 3. Effective Date. This ordinance shall become effective immediately upon adoption and implemented July 1, 1997. All old cards will become obsolete and new ones applied for and issued.

Section 4. Action. This ordinance amends Section 3.08.020(E)3 by deleting those words that are capitalized and in brackets and by adding those words that are underlined below.

3.08.020(E)3. Sales, rentals and services when the amount paid to any person for such sales, rents and services by all persons doing business with such party does not aggregate one hundred [TWENTY-FIVE]and fifty dollars in any calendar month;

Section 5. Repeal. This ordinance is amended by deleting the current 3.08.020(E)17 below that is capitalized and in brackets. The rest of the current exemptions numbered 18 through 25 will be renumbered 17 through 24.

[3.08.020(E)17. GROSS RECEIPTS DERIVED FROM SALES OF COMMODITIES OR SERVICES TO SENIOR CITIZENS AGES SIXTY AND OLDER WHO PRESENT AN EXEMPTION CARD ISSUED BY THE CITY AT THE POINT OF SALE;]

Section 6. Enact. A new subsection will be inserted as 3.08.030(A-F) entitled Exemption for the Elderly as underlined below. The rest of the subsections currently numbered 3.08.030 through 3.08.190 will be renumbered 3.08.040 through 3.08.200.

3.08.030 Exemption for the Elderly. A. Anyone sixty years of age or older who is a resident of the state of Alaska may apply for and be issued a senior citizens sales tax exemption card subject to the limitations in Section 3.08.030 (B) through (F). The Senior Citizen shall show their card upon request. All Sellers within the city shall keep a record of such exempt sales on forms provided and turn in along with their quarterly sales tax report.

B. An Administrative Fee for the sales tax exemption card shall be \$10.00. A replacement card will cost \$5.00.

C. No person issued or authorized to use a senior citizens sales tax exemption card may use it to obtain a sales tax exemption when the goods or services purchased are for use in any trade or business, or for purchases for which the card holder is reimbursed or remunerated by a person or entity on whose behalf the purchase was made and who would not otherwise qualify for a sales tax exemption. A spouse under sixty years of age is not eligible for the exemption and cannot purchase anything without the presence of the exempt spouse except as listed in 3.08.030(D).

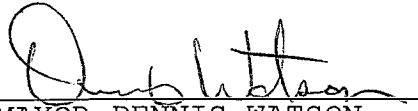
D. No person who has not duly applied for and received such an exemption card may use it to obtain such tax exemption. However, in the case where a person is an invalid or otherwise physically unable to leave their home or dwelling to use said card, the city may issue a special card authorizing another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

E. As used in this section, "resident of the state of Alaska" means a person who is physically present in the state with the intent to remain in the state indefinitely and to make a home in the state. A person demonstrates the intent required under this subsection by maintaining a principal place of abode in the state for a least thirty days immediately preceding the date of application for the senior citizen sales tax exemption card, and by providing other proof of intent as may be required by the city, which may include an Alaska Driver's License or a Alaska voter registration card.

F. Any person who knowingly violates any provision of subsections (A) through (E) of this section shall have their card revoked by the city for at least one year.

3rd April

APPROVED this day of , 1997.


MAYOR DENNIS WATSON

ATTEST 
for HELEN GRAY - CITY CLERK



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