

CITY OF CRAIG
ORDINANCE NO. 698

MAKING CHANGES TO THE CRAIG MUNICIPAL CODE, TITLE 3.08 SALES TAX
BY AMENDING 3.08.020, LEVY OF SALES TAX – RATE; 3.08.030, EXEMPTION
FOR THE ELDERLY; AMENDING 3.08.150, VIOLATIONS AND PENALTY

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 a 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 July 1, 2017 upon adoption.

Section 4. Action. This ordinance amends Section 3.08.020 E by removing ~~20. Membership fees to a nonprofit community cable television service.~~

This ordinance adds wording to line 22. Sales, services and rental made by a buyer that is organized as and has obtained a 501(c)(3) or 501(c)(4) exemption ruling from the Internal Revenue Service, licensed in Alaska and an exemption certificate from the city.

This ordinance amends Section 3.08.030 A. by changing the first sentence from 60 years of age or older to 65 years of age or older. The section shall read: Any one ~~60~~ 65 years of age or older who is a resident of the state of Alaska may apply for and be issued a senior citizen's sales tax exemption card subject to the limitations in subsections (B) through (F) of this section. Any person holding a valid card as of June 30, 2017 may renew after July 1, 2017.

This ordinance amends Section 3.08.030 B by changing the administrative fee for exemption card from \$10.00 to \$75.00(\$25.00 yearly). The section shall read: An administrative fee for the sales tax exemption card shall be ~~\$10.00~~ \$75.00.

This ordinance amends Section 3.08.030 by adding section H, which will read: The senior citizen sales tax exemption will not apply to alcoholic beverages, tobacco products, or marijuana products.

This ordinance amends Section 3.08.150 A. by changing the maximum penalty from \$300.00 to \$1000.00. This section shall read: Any person obligated to collect sales taxes under this chapter who fails, neglects or refuses to collect the taxes imposed by this chapter, or who fails to make a return and remit such taxes to the city when due, or who forgives, remits or rebates to this purchaser or tenant, either directly or indirectly, any part of the tax levied hereunder, shall have committed a violation of this chapter, punishable by a maximum of ~~\$300.00~~ \$1000.00.

APPROVED June 19, 2017

Dennis Watson
MAYOR DENNIS WATSON

Kass Mackie
KASSI MACKIE, CITY CLERK

