

Presented by: The Manager
Introduced: 10/14/2013
Drafted by: A.G. Mead

ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 2013-27

An Ordinance Amending the Uniform Sales Tax Code Relating to the Senior Citizen Sales Tax Exemption.

BE IT ENACTED BY THE ASSEMBLY OF THE CITY AND BOROUGH OF JUNEAU, ALASKA:

Section 1. Classification. This ordinance is of a general and permanent nature and shall become a part of the City and Borough of Juneau Municipal Code.

Section 2. Amendment of Section. CBJ 69.05.045 Senior citizen sales tax exemption, is amended to read:

69.05.045 Senior citizen sales tax exemption.

(a) Anyone 65 years of age or older who is a resident of the state may apply for and be issued by the manager a senior citizen sales tax exemption card, which entitles the cardholder and the cardholder's spouse or same-sex domestic partner to be exempt from sales tax for the sales of goods, services and rentals, with the exception of sales of alcoholic beverages that are solely for the personal use or consumption of the cardholder, the cardholder's spouse, or same-sex domestic partner. The sales tax administrator shall provide a form setting forth the criteria for proof of domestic partnership.

(b) No person issued or authorized to use a senior citizen sales tax exemption card may use it to obtain such tax exemption when the sales, services or rentals are for use in any trade or business, or are used or consumed by any person other than the cardholder or his or her spouse or same-sex domestic partner.

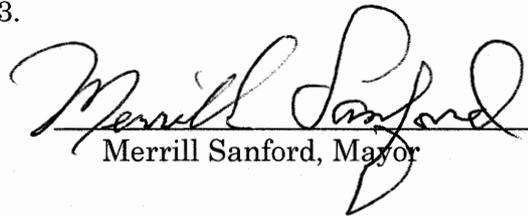
(c) If a person who is authorized to be issued a senior citizen sales tax exemption card is an invalid or is otherwise physically unable to use the card, the manager will issue a designated shopper card to be used by another person for the benefit of the invalid person or the person who is otherwise unable to use the card.

(d) A person holding a Power of Attorney authorizing that person to exercise powers relevant to this chapter on behalf of a person who is authorized to be issued a senior citizen sales tax exemption card may, upon presentation of a validly executed Power of Attorney on a form acceptable to the manager, be issued a designated shopper card to make purchases on behalf of the person authorized to be issued a card.

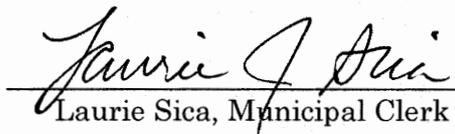
(e) As used in this section, the term "resident of the state of Alaska" means a person who is physically present in the state with the intent to remain in the state indefinitely and to make a home in the state. A person demonstrates the intent required under this subsection by maintaining a principal place of abode in the state for at least 30 consecutive 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 manager, which may include proof that the person is not claiming residency outside the state or obtaining benefits under a claim of residency outside the state. A person who establishes residency in the state remains a resident during an absence from the state, unless during the absence, the person establishes or claims residency in another state or country, or performs other acts or is absent under circumstances that are inconsistent with the intent required under this subsection to remain a resident of this state.

Section 3. Effective Date. This ordinance shall be effective 30 days after its adoption.

Adopted this 4th day of November, 2013.


Merrill Sanford, Mayor

Attest:


Laurie Sica, Municipal Clerk