



**City and Borough of Juneau, Alaska**  
Finance Department, Sales Tax Office  
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## **SENIOR CITIZEN SALES TAX REBATE PROGRAM INFORMATION**

The Rebate for Qualifying Senior Citizens is governed by section **69.05.046** of the Sales Tax Code. The program offers eligible citizens a once-a-year refund of sales taxes paid at the time of purchase, on non-essential items that became taxable January 1, 2016 due to the change to the Senior Sales Tax Exemption Program.

To be eligible applicants must:

- Have resided in Juneau for at least 30 days
- Possess a valid Sales Tax Exemption Card
- Meet the annual income requirements\*

*\*The 2015 income limit for a single senior is \$36,800.; the limit for married seniors is \$49,800. – based on the prior year's Federal Income Tax Return. If you are married, you may file a joint application. The applicant's gross income, from all sources in the prior year, may not exceed 250 percent of the most current U.S. Federal Poverty Guidelines for the State of Alaska.*

To apply, the following documents must be submitted:

- Completed Senior Citizen Tax rebate application. The application must be received by the sales tax administrator or postmarked by June 30 of the calendar year in which the rebate is sought.
- Copy of Federal Income Tax return filed including attachments (Prior year)
- Affidavit (on form provided by CBJ) stating you are not required to file a Federal Income Tax Return under IRS regulations.
- Additional supporting documents as required

The rebate amount will be \$325 for an individual applicant and \$650 for married applicants.

A final determination of sales tax administrator as to whether a person is qualified to receive the hardship rebate can only be appealed to the assembly. Appeals shall be conducted in accordance with CBJ Chapter 01.50.