

Presented by: The Manager
Introduced: 08/31/2015
Drafted by: A. G. Mead

ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 2015-41(b)(am)

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 and of the City and Borough 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 essential food and utilities 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 qualifying sale is for use in any trade or business, or is 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 disabled 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 person with the disability 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.

(f) As used in this section, the term resident of the City and Borough means a person who has established a residence in the City and Borough and has the intent to remain in the City and Borough indefinitely and to make a home in the City and Borough. A person demonstrates the intent required under this subsection by maintaining a principal place of abode in the City and Borough 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 required by the manager.

(g) As used in this section, "essential food and utilities" means:

- (1) Sales of "food" as defined by the Food and Nutrition Act of 2008, 7 USC § 2012(c);
- (2) Sales of electricity by a utility for use at the cardholder's principal place of abode;
- (3) Sales of heating fuel, including wood, wood pellets, and fuel oil, for use at the cardholder's principal place of abode;
- (4) Sales of water and wastewater service by the City and Borough of Juneau for service at the cardholder's principal place of abode; and
- (5) Sales of residential curbside refuse and recycling collection at the cardholder's principal place of abode and the use of landfill facilities by the cardholder or cardholder's spouse.

Section 3. Amendment of Chapter. Chapter 69.05 Uniform Sales Tax, is amended by adding a new section to read:

69.05.046 Rebate for qualifying senior citizens.

(a) Any individual who qualifies for a senior citizen sales tax exemption shall qualify for a hardship rebate if the criteria set forth in this section are met. Applicants shall be entitled to a \$325.00 rebate every year the applicant qualifies. Rebates for approved applications shall be remitted by September 30.

(b) *Criteria.* The following criteria must be met in order for an applicant to be eligible for a hardship rebate:

- (1) The applicant must hold a valid senior citizen tax exemption card; and
- (2) 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.

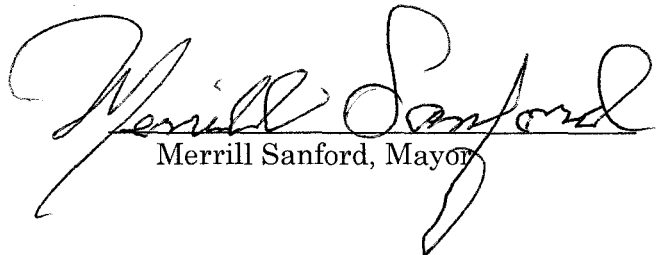
(c) *Procedure.* An application for a hardship rebate must be received by the sales tax administrator or postmarked by June 30 of the calendar year in which the rebate is sought. The following documentation must be submitted:

- (1) A federal income tax return filed in the same year in which the rebate is sought, or an affidavit, signed by the applicant, verifying that the applicant is exempt under federal law from filing a federal income tax return; and
- (2) A hardship rebate application supplied by the sales tax administrator, including any necessary attachments or additional documentation as may be required by the administrator.

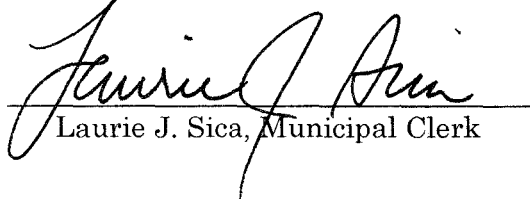
(d) *Appeal.* A final determination of the sales tax administrator as to whether a person is qualified to receive the hardship rebate can only be appealed to the assembly. Appeals shall be conducted in accordance with CBJ Chapter 01.50.

Section 4. Effective Date. This ordinance shall be effective January 1, 2016.

Adopted this 21st day of September, 2015.


Merrill Sanford, Mayor

Attest:


Laurie J. Sica, Municipal Clerk