



**CITY AND BOROUGH OF SITKA**  
**Finance Department, Sales Tax Division**  
**100 LINCOLN STREET, SITKA AK 99835**  
**(907) 747 - 1840 or 747 - 1853**

All businesses making purchases for resale must apply for and obtain a Resale Exemption Certificate for exemption. Resale Exemption Certificates are only issued to businesses that are registered. Certificates will not be issued if an account is not in compliance.

Certificates are valid on a calendar year basis and must be presented at time of purchase requesting sales tax exemption. **Application will not be processed if information is not complete and the \$26.25 fee is not included.**

This is a NEW APPLICATION \_\_\_\_\_ RENEWAL \_\_\_\_\_ for January 1 through December 31, 2020

Business Name \_\_\_\_\_ Sales Tax Account # \_\_\_\_\_

Business Owner \_\_\_\_\_ Phone Number \_\_\_\_\_

Mailing Address \_\_\_\_\_

Type of Business Activity \_\_\_\_\_

E-mail Address \_\_\_\_\_

**Number of cards requested** \_\_\_\_\_ (limit 5)

**RENEWALS:** Review last year's Resale Card. Do you want the same codes? **Circle: YES or NO**

If you circled NO, please select new codes and enter below. Please list all codes, not just changes.

TYPES OF ITEMS TO BE PURCHASED FOR RESALE (limit 4) - Please see Resale Codes listing.

NEW APPLICATIONS and RENEWALS requesting code changes: Enter Resale Codes below.

1. \_\_\_\_\_ 2. \_\_\_\_\_ 3. \_\_\_\_\_ 4. \_\_\_\_\_

I declare subject to the penalties prescribed in City and Borough ordinances that this application has been examined by me and to the best of my knowledge and belief is a true and complete application. I acknowledge that I am solely responsible for purchasing within the categories listed, and I am responsible for sales tax liability resulting from misuse of the resale certificate. I understand that misuse of the Resale Certificate is unlawful and subject to prosecution, fine, and loss of usage (SGC 4.09.240).

Signature \_\_\_\_\_ Printed Name \_\_\_\_\_ Date \_\_\_\_\_

**SGC 4.09.230 requires a fee of twenty-five dollars plus tax (\$ 26.25 if paid by 03/31/20) be made at time of application and five dollars plus tax (\$5.00 + tax) for each replacement card. All applications must be paid before cards will be mailed**

**For Sales Tax Office Use Only**

Sales Tax Exemption Number 20-\_\_\_\_\_ Expiration Date December 31, 2020

Application fees: # of Cards Issued \_\_\_\_\_ Fee: \$ 25.00 Tax: \$1.25 Total Rec'd: \$ \_\_\_\_\_

Issue Date \_\_\_\_\_ Cash \_\_\_\_\_ Check \_\_\_\_\_ Credit Card \_\_\_\_\_

Staff Authorization \_\_\_\_\_

## Resale Application Instructions

Businesses must be registered for sales tax in order to receive a resale exemption certificate. Certificates will not be issued if an account is not in compliance. Failure to present the certificate at time of purchase will result in sales tax being charged on purchases.

The buyer will be responsible for restricting purchases to the types of items listed on the certificate. Purchases made with the use of a resale certificate for any other reason are not permitted. If items that do not qualify for the exemption are purchased along with exempt items, the buyer is responsible for separating taxable items from non-taxable items at the point of purchase. **A \$25.00 fee (plus tax) will be charged with each application** and a \$5.00 fee (plus tax) will be charged for each replacement card if the cards must be replaced due to loss.

Up to five cards may be issued to a business, but the applicant is responsible for educating all persons authorized to use the resale certificate on the proper use of the buyer's resale certificate privileges.

**Misuse of the resale certificate is unlawful and subject to prosecution and fine.**

### RESALE CODES

Please review the list below and select a maximum of four categories that describe the types of items your business purchases in Sitka for resale. Please note that we have added new categories and edited others. If you need help in selecting the categories that adequately meet your needs, please call.

AA	AUTO-ACCESSORIES/PARTS/TIRES	GP	GRAPHICS - LETTERING & MATERIALS
AB	ALCOHOLIC BEVERAGES	GR	GROCERIES-FOOD & BEVERAGE ONLY
AC	AIRCRAFT-PARTS-ACCESSORIES-OIL	HA	HAULING - TRUCKING SERVICES
AP	APPLIANCE -PARTS & ACCESSORIES	HC	HEATING / COOLING PARTS
AR	ARTIST - MEDIUM/PAPER/CLAY ETC	HD	HIDES - FUR - LEATHER ETC
AT	ARTWORK - FRAMING/PRINTING ETC	HP	HIDE PROCESSING - TANNING
AU	AUTO RENTAL	HY	HYDRO TESTING
BO	BOATS-EQUIPMENT / MARINE REPAIR /PARTS	IN	RETAIL INVENTORY ITEMS
BU	BUILDING-MATERIAL/SERVICES ETC	LA	LANDSCAPEING-SUPPLIES & SERVICE
CG	CHARTER-GUIDE SERVICE/CHARTERS/TOURS	LB	LODGING-HOUSING INCLUDE BED TX
CJ	CRAFT-JEWELERY/CRAFT SUPPLIES	LO	LODGING-HOUSING/SALES TX ONLY
CL	CLOTHING-GARMENTS/ACCESSORIES	MT	METAL FABRICATION METAL
CM	COMPUTOR- HARD / SOFTWARE	PA	PAINT - PAINT ONLY
CN	CLEANING SERVICES	PH	PHOTOGRAPHY SUPPLIES
CO	CONCRETE-SUPPLIES/PREPARATION	PL	PLUMBING-MATERIALS/SERVICES
CS	CONSULTING	PP	PROPANE - LIQUID PROPANE
CW	CONTRACTED WORKERS	PR	PRINTING - PLUBLISHING
CT	CONTAINERS-TAKEOUT SUPPLIES	RF	REFUSE/DEMOLITION DISPOSAL
EC	ELECTRONICS - PARTS / UNITS	RO	ROCK / GRAVEL
EL	ELECTRICAL-MATERIALS & SERVICE	RS	RESTAURANTS-PREPARED FOOD
ER	EQUIPMENT RENTAL	SA	ROAD SALT ONLY
ES	ENGINEERING & SURVEY SERVICES	SN	SEWING NOTIONS - FABRIC/THREAD
EX	EXCAVATION- ROCK & EXCAVATION	TE	TOUR AND ENTERTAINMENT
FA	FUEL ADDITIVES - ADDITIVES FOR FUEL	TR	TRANSPORTATION-WATER/LAND TAXI
FI	FISH - FISH & SEAFOOD	TS	TUTORING SERVICES
FL	FUEL - ADDITIVES & FUEL	VI	VIDEO/AUDIO-SUPPLY/PREPARATION
FO	FOOD - GROCERIES / RESTAURANTS	WO	WOOD / LUMBER FOR ART / CARVING
FP	FISH PROCESSING		