

# Newsletter

## SECOND QUARTER 2014



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## IMPORTANT REMINDER

**Second Quarter sales tax returns are due by July 31, 2014. Businesses who did not generate any revenue are also required to file sales tax returns on time. Late filing will incur a progressive late filing fee and penalties and interest against any tax balance owed.**

Please contact the tax office if you have any questions or need assistance.

### LONG-TERM RESIDENTIAL RENTAL PROPERTY SALES TAX INTERPRETATION

**The filing of sales tax returns by person whose sole commercial activity is the long-term rental of a room, set of rooms, structure, or suite for residential purposes, and who would otherwise file a return showing no sales tax liability, and who do not have tax liability under the hotel, motel, and bed and breakfast transient room tax, is no longer required under the provisions of Sitka General Code section 4.09.270 A. This determination is also hereby made retroactive to January 1, 2014, in order to apply to persons who file annual returns.**

**If the sole commercial activity for your account is LONG-TERM RESIDENTIAL RENTAL PROPERTY AND if your account is in good standing with the City and Borough of Sitka, please come in and close out your account. All active accounts will be required to file sales tax returns in accordance with the City and Borough of Sitka Tax Code.**

# Property Tax Due on September 02, 2014.

## REMINDER

The sales tax rate is 6% during the months of April, May, June, July, August, and September. Rentals of Real Property (except for Long term residential units) for thirty or more consecutive days remain at 5%(SGC 4.09.120). Bed tax remains at 6%.

A 6% sales tax chart may be obtained in our offices or on our website at [www.cityofsitka.com](http://www.cityofsitka.com) under the "Business" tab and "Tax Services".

### 2nd Quarter

April 2014

May 2014

June 2014

Due July 31, 2014



**The tax office will be closed on September 01, 2014 in observance of Labor Day.**

### COME MEET THE NEW TAX OFFICE STAFF

We are happy to answer your questions or assist you in your tax needs.

#### Amber Swdeen

Tax Clerk

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We're on the Web  
[www.cityofsitka.com](http://www.cityofsitka.com)

Under the "Business" tab