

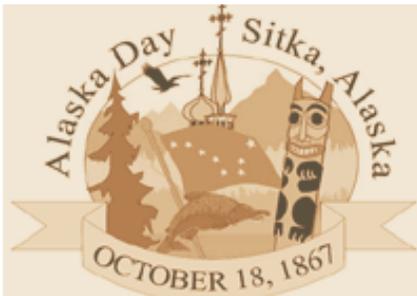
CITY AND BOROUGH OF SITKA

Newsletter THIRD QUARTER 2014



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3rd Quarter 2014
July 2014
August 2014
September 2014
DUE OCTOBER 31, 2014

IMPORTANT REMINDER

SALES TAX RATE REVERTS BACK TO 5% EFFECTIVE OCTOBER 1, 2014.

Reminder to all businesses: The Sales Tax rate reverts back to 5% effective Wednesday, October 1, 2014 for all sales, services, and short term rentals unless otherwise exempted. Sales tax rate of 5% will be in effect until March 31, 2015. The bed tax rate remains the same at 6%.

3RD QUARTER SALES TAX RETURNS DUE 10/31/14

Third Quarter sales tax returns are due by **October 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 plus penalty and interest against tax balance owed.

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

SALES TAX FREE DAYS

November 28, 2014 & November 29, 2014

The sales tax free days for 2014 are Friday, November 28 and Saturday, November 29. Sales tax free days will not be applicable to any sale of fuel, nor affect any sale which is part of a continuing obligation of the buyer to pay the seller over time.

CIGARETTE & TOBACCO PRODUCTS LICENSE

EXPIRES DECEMBER 31, 2014

Applications for renewal will be mailed out to those with existing licenses by no later than the end of November however, if you are importing tobacco products, manufacturing, or selling in the City and Borough of Sitka and did not receive a license application, one may be obtained on our website or in our offices. You are required to be licensed and report your activity per SGC 4.26. There is a \$100.00 license fee.

Seasonal Businesses

If you anticipate no business activity for the 4th quarter 2014 and 1st quarter 2015, you may pre-file those quarterly returns so you don't risk forgetting to file and being assessed penalties on late returns. Additional forms may be found online.

Resale Exemption Cards

Current holders of resale exemption cards should be aware that these cards will expire on December 31, 2014. A new application for 2015 will be mailed out to current card holders in November. The application will need to be completed and payment of \$25.00 plus \$1.25 (5%) sales tax included for a new valid card to be issued for 2015. The application can be marked as renewal and same codes as last year. Your new cards will be mailed out prior to January 1st or within one week of receipt of the application.

If you do not receive an application in the mail, you may obtain one from our website or in our offices. Businesses must be in good standing in order to be issued a resale exemption card.



We're on the Web
www.cityofsitka.com
Under the "Business" section.

We are available to answer questions and help with filing of your sales tax quarterly returns Monday through Friday from 8:00 a.m. to 5:00 p.m. Our offices are located on the second floor of the City building in the Finance Department or we may be contacted by phone at:

Amber Swedeen Tax Clerk 747-1840

Hardik J. Patel Tax Accountant 747-1853

E-mail: salestax@cityofstika.com