

## CITY AND BOROUGH OF SITKA GENERAL INFORMATION ON THE COLLECTION AND FILING OF SALES TAX

A city **business registration form** and **sales tax deposit** is required of anyone doing business or having a rental in the City and Borough of Sitka. For itinerant businesses, a \$2.00 per day fee (\$25.00 maximum) is required as well as a \$50.00 minimum deposit is required. For permanent business registrations, contact the Sales Tax Offices to see if a deposit is required.

The amount of tax to be collected is 5% on all sales and services provided during the months of October, November, December, January, February, and March. The amount of tax to be collected is 6% on all sales and services provided during the months of April, May, June, July, August, and September. Rent paid in consideration of long term residential rentals is tax exempt after July 1, 2007 however other long term rentals (real property rented for 30 or more consecutive days or an entire calendar month by a single person or persons of a room, set of rooms, structure or suite such as trailer spaces) is taxed year round at a rate of 5%.

Returns must be filed quarterly (or yearly if you qualify as a yearly filer) with quarters ending March 31<sup>st</sup>, June 30<sup>th</sup>, September 30<sup>th</sup> and December 31<sup>st</sup>. You may make monthly sales tax payments and use the 3% discount up to \$100.00 if you desire however this still requires a quarterly return to be filed. **\*\* Returns must be filed even if there is no business transacted in the particular quarter. \*\***

Penalty and interest is charged on all late returns. Returns become delinquent one month following the end of the quarter. ( i.e., the quarter ending March 31<sup>st</sup>, is due at the city offices by the 30<sup>th</sup> day of April). Penalty is charged at 5% of delinquent tax per month up to 25% or minimum penalties of \$15.00 ranging as high as \$100.00. Interest is charged at 12% of delinquent tax per annum.

Instructions for filing are clearly stated on the back of the quarterly returns. Returns are mailed to you for completion no later than the last day of the quarter. If you do not receive a return by March 31<sup>st</sup>, June 30<sup>th</sup>, September 30<sup>th</sup> or December 31<sup>st</sup>, it is your responsibility to obtain one from the city offices.

Tax is only to be charged on the first \$1,000.00 of a single sale or billing unit, (i.e., if you sold a chair for \$1,100.00, you would only charge tax on the first \$1,000.00).

Senior citizens have tax exemption cards with numbers that they are required to show you for your records.

Government agencies are tax exempt.

Non-profit organizations are exempt from collecting sales tax on occasional sales or fund raising projects but are not exempt from paying sales tax on purchases, rents, or services rendered to them. This includes churches.

Itinerant businesses are required to remit tax in full prior to leaving the city and borough, or within 24 hours after expiration of their license.

Wholesalers who do not wish to pay sales tax must have completed a resale application to obtain a resale exemption card. This card must be presented to the retailer and the item wishing to be tax exempt must fall under the category listed on the card in order to qualify for tax exemption. The businesses not charging tax must maintain this number in their records to justify their exemptions on the sales tax return.

Changes of ownership or final returns must be filled out on the bottom of the quarterly return. A final return must be submitted no later than 15 days after selling the business. If you are just closing out the account you may wait until the end of the quarter.

Additional taxes/fees that may apply include a 6% bed tax on short term rentals (less than 30 consecutive days), a Cigarette & Tobacco Products Excise Tax of \$1.00 per cigarette/45% of the wholesale price on Tobacco Products, a Fish Box Tax of \$10.00 per box, Airport Taxi/Bus fees, and a Drivers Facility Charge of 4% on rentals of motorized passenger vehicles. Ask about licensing and forms for remitting these taxes/fees.

If you have any questions concerning the above information, please feel free to contact the Sales Tax Division at (907) 747-1840.

City and Borough of Sitka  
 100 Lincoln Street  
 Sitka, Alaska 99835



(907) 747-1840 Phone  
 (907) 747-0536 Fax  
[www.cityofsitka.com](http://www.cityofsitka.com)

## BUSINESS REGISTRATION APPLICATION

Business Identification	Is this a:      New Business ( )      Change in Ownership ( ) *Complete <i>Previous Owner</i> section below		
	Business Name		
	Line of Business		
	Alaska Business License No.	EIN or Social Security Number	
Contact Information	Sales Tax Contact Information		
	Mailing Address		
	City	State	Zip
	Contact Name & Title		
Other Business Info	Physical Address		
	Business Phone No.	Cell:	E-mail:
	Start Date of Business Activity in Sitka(itinerants-list start and end date)		
	Type of Organization:    Sole Proprietorship ( )    Partnership ( )    Corporation ( )    Other ( )		
	Is it a Lodging Facility?    Hotel/Motel ( )    Bed & Breakfast ( )    Short-Term Rental ( )    Long Term Rental ( )		
	Total # of units/rooms available for rent?	Total # of units/rooms available for rent?	
* Previous Owner	Previous Owner Name		
	Previous Owner Address		
	City	State	Zip

I attest that to the best of my knowledge that the information provided on this application is true and correct.

\_\_\_\_\_  
 Signature Date

\_\_\_\_\_  
 Printed Name

If this business is a corporation, officers must sign a personal guarantee.



**Continued on the back of this form. Applicants must complete both sides.**

CBS USE ONLY	
Sales Tax Account No. _____	Deposit _____ (100-2100-001)
Date _____	SIC# _____
Reviewed by: _____	Itinerant Fee _____ (100-300-320-3201-007)

**Planning Dept. Clearance:**

ZONE: \_\_\_\_\_      DATE: \_\_\_\_\_      Approved by: \_\_\_\_\_

\*The Planning Dept. must be notified if nature or location of business changes.

<b>Owner Information</b>	Individual information is required on all owners of the business **				
	Last Name		First Name		Middle Initial
	Mailing Address				
	City		State	Zip	
	Physical Address				
	City		State	Zip	
	Work Phone		Social Security No.		
	Home Phone		Drivers License No.	State	
Office or Title		Date of Birth			
<b>Owner Information</b>	Individual information is required on all owners of the business **				
	Last Name		First Name		Middle Initial
	Mailing Address				
	City		State	Zip	
	Physical Address				
	City		State	Zip	
	Work Phone		Social Security No.		
	Home Phone		Drivers License No.	State	
Office or Title		Date of Birth			
<b>Owner Information</b>	Individual information is required on all owners of the business **				
	Last Name		First Name		Middle Initial
	Mailing Address				
	City		State	Zip	
	Physical Address				
	City		State	Zip	
	Work Phone		Social Security No.		
	Home Phone		Drivers License No.	State	
Office or Title		Date of Birth			
<b>Additional business Physical locations</b>	All physical locations of business operations must be listed (including rentals)				
	Physical Address				
	Physical Address				
	Physical Address				
	Physical Address				
	Physical Address				
	Physical Address				
	Physical Address				

\*\* Attach additional owner or physical location information if necessary.



# City and Borough of Sitka Corporation Personal Guaranty

Sitka General Code 4.09.330(d) requires “the corporate officers, directors, or shareholders of a corporation to provide a personal guaranty and assumption of liability for the payment of the tax due under this chapter.” This form must be attached to the business registration when applying.

**Corporation Name:** \_\_\_\_\_

Doing Business as: \_\_\_\_\_  
(if applicable)

Alaska Business License #: \_\_\_\_\_ EIN: \_\_\_\_\_

**Officer/director/shareholder information:**  
(as listed on back of registration in the owner information area)

Name: \_\_\_\_\_

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

City, State, ZIP: \_\_\_\_\_

Physical Address: \_\_\_\_\_

City, State, ZIP: \_\_\_\_\_

Phone Contact #: (Work) \_\_\_\_\_ (Home) \_\_\_\_\_ (Cell) \_\_\_\_\_

Office/Title: \_\_\_\_\_

I understand that I am providing a personal guaranty and am assuming liability for the payment of any sales tax incurred by the above named corporation.

\_\_\_\_\_  
**Signature**

\_\_\_\_\_  
**Date**

\*\*\*\*\*

**FOR OFFICE USE ONLY**

Sales Tax Acct.# \_\_\_\_\_

Date: \_\_\_\_\_

Received by: \_\_\_\_\_