



CITY AND BOROUGH OF SITKA
Department of Finance, Sales Tax Division
100 Lincoln Street, Sitka AK 99835
Ph (907)747-1840 Fax (907)747-0536

Request For Refund of Sales Tax Paid on Home Construction Materials

NAME: _____ **DATE:** _____

MAILING ADDRESS: _____

STREET ADDRESS: _____

HOME PHONE: _____ **BUSINESS PHONE:** _____

BUILDING PERMIT ISSUANCE DATE: _____

A Copy of the building permit **must** be included in refund package

FINAL INSPECTION DATE: _____

DATE OF OCCUPANCY: _____

BUILDING INSPECTOR: _____ **DATE:** _____

(Signature)

Submit all eligible paid invoices and receipts from the date the building permit was issued to (1) final inspection date or (2) date of occupancy, but in no case cannot exceed one year from the building permit issuance.

I certify under penalty of perjury that I am the occupant of the newly constructed residence located at the street address indicated above. I further attest that the sales tax requested to be refunded was for items consumed in the construction of the dwelling or actually installed in the dwelling and that the tax has already been paid by me to the supplier.

(Applicant's signature)
(See Attachment)

(Date)

4.09.110 Residence construction tax refund.

Upon proper application the city and borough will refund sales tax paid on the construction of an owner-occupied single-family dwelling or duplex.

- A. The dwelling must be a new dwelling unit, not merely an extension of an existing unit. Construction must have begun and a building permit secured after April 22, 1980.
 - B. At the time of refund application applicant must be residing in the dwelling, the dwelling must be certified ready for occupancy by the building official and less than one year shall have passed since the issuance of the building permit. No refund shall be made for items purchased prior to the issuance of the building permit. No sales tax paid to businesses outside of the city and borough shall be refunded.
 - C. The refund shall be the amount of sales tax actually paid for materials and services used in the construction of the dwelling. This shall include lumber, building materials, electrical and plumbing supplies or services, furnace and other heating apparatus and permanent carpeting and major appliances, such as kitchen stove, refrigerator, washer, dryer and freezer. Items not included are throw rugs, televisions, furniture, drapery, pictures and minor appliances, not built into the building. Also not included are tools and machinery purchased to use in the construction of the dwelling, nor shall it include spare material(s) not used.
 - D. Upon application for a refund the applicant shall certify, under penalty of perjury:
 - 1. The sales tax requested to be refunded has actually already been paid to the supplier;
 - 2. That all items for which a refund is requested were consumed in the construction of the dwelling or have actually been installed in the dwelling.
 - E. Applications for refund shall be made to the finance director and shall be supported by detailed invoices. The finance director will disallow unsupported application or portions thereof. Appeals may be made to the assembly.
- (Ord. 03-1758 § 4(B), 2004.)