

**City and Borough of Sitka
Summary Listing of Sales Tax Exemptions**

1. Casual and occasional sales
2. Sales to churches
3. Fees and fines levied by a court
4. Dues and Fees
5. Federal and State Prohibitions
6. Interstate freight and wharfage – Prohibited under Commerce Clause of US Constitution
7. Sales to governmental agencies
8. Sales of insurance policies and insurance bonds
9. Loaning of money
10. Medical and veterinary services
11. Sales of newspapers
12. Sales made by nonprofit charitable organizations which do not (1) have paid staff and (2) which do not keep regular office hours
13. Sales for which orders are received outside the Borough and delivery is made outside the Borough. Again, interstate commerce regulated by the Commerce Clause of the US Constitution
14. Sales over the taxable transaction limit of \$3,000
15. Sale of food in a school or college cafeteria
16. A sale for resale
17. Sales of student transportation services
18. Telephone and telegraph services. Outdated – does not address wireless communication and internet connectivity

19. Services by morticians
20. Long-term vehicle and equipment rentals
21. Sales of lottery and raffle tickets
22. Sales to government-funded agencies receiving 50% or more of their revenue from the government
23. Sales of child care services
24. Sales of public transportation if sold by a government-funded agency in #22 above
25. Sales to senior citizens age 65 or older
26. Fees to attend youth camps
27. Long-term residential rent
28. Commissions paid on sales of adventure travel packages outside the City and Borough