



CITY AND BOROUGH OF JUNEAU, ALASKA
Finance Department – Sales Tax Division
155 South Seward Street, Juneau, Alaska 99801
Phone (907) 586-5265 FAX (907) 586-0365

November 2015

Re: CBJ Senior Sales Tax Exemption Changes

Dear Merchant,

On September 21, 2015 the CBJ Assembly adopted ordinance 2015-41(b) which narrows the scope of the Senior Citizen Sales Tax exemption effective January 1, 2016.

Beginning **January 1, 2016** the Senior Citizen Sales tax exemption can only be used for the following purchases by CBJ Senior Citizen cardholders:

- **Residential Electricity** – purchased by the exemption cardholder for use at the cardholder's principal place of abode.
- **Heating Fuel** – this includes heating oil, propane used for heating, firewood, wood pellets and other fuels purchased for heating the cardholder's principal place of abode.
- **CBJ Water Utilities** – City water and wastewater service at the cardholder's principal place of abode.
- **Garbage Collection / Landfill** – Curbside garbage collection at the senior's principal place of abode and charges for the senior's personal use of the landfill.
- **Food** – Only food as defined by the Food and Nutrition Act of 2008 (Federal Food Stamp Program aka SNAP) can be exempted when purchased by Senior Citizen exemption cardholders. Only non-restaurant sales of food, i.e. grocery food items, which are intended for home consumption, can be exempted.

Only the above purchases can be exempted from CBJ Sales Tax under the senior sales tax exemption when purchased by a CBJ Senior Citizen sales tax exemption cardholder, beginning **January 1, 2016**.

If you sell any of the above goods or provide any of the above services and need further clarification or guidance, do not hesitate to contact the CBJ Sales Tax office for assistance. Additional information regarding the above changes is also available on our website at http://www.juneau.org/financeftp/ST_hottopics.php.

Sincerely,

Clinton Singletary
Sales Tax Administrator
City & Borough of Juneau
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