



City and Borough of Juneau, Alaska  
Finance Department, Sales Tax Office  
155 South Seward St, Juneau, AK 99801  
Ph (907) 586-5265, Fax (907) 586-0365

## SENIOR CITIZEN SALES TAX EXEMPTION CARD INFORMATION

### HOW TO APPLY

Individuals aged 65 years or older who are residents of both the State of Alaska and the City & Borough of Juneau may apply for a Senior Sales Tax Exemption card at the Sales Tax Office located on the first floor of City Hall at 155 South Seward Street in downtown Juneau. The cost for the Senior Citizen exemption card is \$20.00 per card. A replacement fee of \$5.00 will be charged on all lost cards. Currently, only cash or check can be accepted as payment.

The following documentation **must** be presented at the time of application:

Proof of Residency (You must live within Alaska & the City & Borough for at least 30 consecutive days and plan to maintain permanent residency.) One of the following is acceptable for proof of residency:

1. Voter's Registration or
2. Alaska Driver's License or
3. Alaska Hunting/Fishing License or
4. Airline Ticket or Ferry Ticket providing date of entry into Alaska or
5. Utility Bill

Proof of Age – One of the following is acceptable for proof of age:

1. Birth Certificate
2. Passport
3. Medicare Card

Pictures are taken for your cards. If you are married, please bring your spouse with you when you apply for your Senior Sales Tax Exemption card. A card can be issued to your spouse whether they are 65 years of age or not. If the spouse is under 65 years of age and does not have the same last name as the applicant, a marriage certificate / license will be needed as proof of marriage.

### SENIOR EXEMPTION CARD BENEFITS

**Effective January 1<sup>ST</sup>, 2016** only the following purchases can be exempted using your CBJ Senior Sales Tax exemption card:

- **Food** – as defined by the Federal Food Stamp program - also known as Supplemental Nutritional Assistance Program (SNAP). This means that the same food items that are eligible for SNAP benefits will be tax exempt for Senior citizens who present valid CBJ exemption cards. Only non-restaurant sales of food (i.e. grocery items) which are intended for home consumption can be exempted.
- **Electricity** – Your electricity bill from your principal place of abode.
- **Heating Fuel** – This includes heating oil, propane (used for heating), wood heating pellets, wood and kerosene you purchase for heating your principal place of abode.
- **CBJ Water Utilities** – City water and wastewater service at your principal place of abode.
- **Garbage Collection / Landfill** – Curbside garbage and recycling collection at your principal place of abode as well as charges for your personal use of the landfill.

## **RESPONSIBILITY OF CARDHOLDERS**

Cardholders are required to display their tax exemption card at the time of purchase. Your card **may not** be used by anyone other than yourself. This includes your spouse. Spouses will be issued their own card.

Cardholders are required to separate purchases into categories for tax-exempt and non tax-exempt at the time of purchase.

Cardholders will continue to be subject to all sales tax ordinance provisions in the future, as amended, deleted, or expanded. It is the cardholder's responsibility to be aware of changes in the ordinances.

Cardholder would be committing a misdemeanor if they violate the provision of the Sales Tax Ordinance.

Cardholders are **not** exempt from sales tax on the purchase of alcoholic beverages, hotel/motel tax, or any purchases related to a business.

## **DESIGNATED SHOPPER PROGRAM**

"If a person who is authorized to be issued a senior citizen sales tax exemption card is disabled or is otherwise physically unable to use the card," the sales tax office implements a program that allows a designated person to use the card for "for the benefit of the person with the disability or the person who is otherwise unable to use the card."

## **SENIOR CITIZEN NEEDS-BASED SALES TAX REBATE**

The rebate for qualifying senior citizens is governed by section 69.05.046 of the CBJ Sales Tax code. The program offers eligible citizens a once-a-year rebate of sales taxes paid at the time of purchase.

To be eligible, one must:

- Have resided in Juneau for at least 30 days
- Possess a current CBJ Senior Sales Tax Exemption Card
- Meet the annual income requirements
  - *For 2015, the income limit for a single senior is \$36,800. The limit for married seniors is \$49,800*

For more information on the senior citizen needs-based sales tax rebate, contact the CBJ Sales Tax office at 907-586-5265.

## **BUS BENEFITS**

Your Senior Sales Tax Exemption card allows you to use the Capital Transit bus service for free. All you have to do is show your senior card to the bus driver when you board the bus. This privilege is only available to those 65 years of age or older.



**Application for Senior Citizen  
Sales Tax Exemption Card**

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Senior Sales Tax Exemption Card application fee: \$20.00 per card (replacement fee: \$5.00 per card)

|   |  |
|---|--|
| <p><b>Applicant Information:</b></p> <p>Name: _____</p> <p>Date of Birth: _____</p> <p>SSN: _____</p> | <p><b>Spouse Information: (use if under age 65)</b></p> <p>Name: _____</p> <p>Date of Birth: _____</p> <p>SSN: _____</p> |
|---|--|

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

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Residential Address: \_\_\_\_\_

Own: \_\_\_\_\_ Rent: \_\_\_\_\_ Live with Relative: \_\_\_\_\_

Relative's Name

Do You have a Business in Juneau? Yes \_\_\_\_\_ No \_\_\_\_\_ If yes, then fill out the following:

Name of Business: \_\_\_\_\_ Sales Tax Account No: \_\_\_\_\_

I certify, to the best of my knowledge, that the information provided above is correct and complete. I have read the information related to the use and restrictions contained on the reverse side of this form.

Signature of Applicant \_\_\_\_\_ Date \_\_\_\_\_ Signature of Spouse \_\_\_\_\_ Date \_\_\_\_\_

*Please turn over*

| <b>FOR OFFICE USE ONLY</b>                      |  |  |  |
|---|--|--|--|
| Proof of Residency _____                        | Proof of Age _____                           |  |  |
| Issued By _____                                 | Date _____                                   |  |  |
| Applicant # _____                               | Spouse # _____                               |  |  |
| Applicant Fee \$ _____ Cash _____ Check # _____ | Spouse Fee \$ _____ Cash _____ Check # _____ |  |  |
| Receipt # _____                                 | <b>APPLY TO: 02 SR CITIZEN EXEMPT CD</b>     |  |  |

**INITIAL EACH APPROPRIATE BOX**

**Applicant Spouse**

|  |  |  |
|--|--|--|
|  |  | I am sixty-five years of age or older.   |
|  |  | I have maintained a principal place of abode in the State of Alaska and City & Borough of Juneau for thirty consecutive days immediately preceding this application and I intend to remain indefinitely and to make a home in the State and City & Borough   |
|  |  | I understand that the exemption from sales tax is solely for my personal benefit or the benefit of my spouse, that the sales tax exemption card <b>MAY NOT BE USED</b> for any trade or business purchases or for any purchases of goods, service or rental to be consumed or used <b>BY ANYONE OTHER</b> than the cardholder or cardholder's spouse. I understand that it may not be used to purchase <b>ALCOHOLIC BEVERAGES</b> and that it does not qualify for exemption of <b>BED TAX</b> . |
|  |  | I understand that the privilege of using the exemption may be permanently revoked if I claim or attempt to claim exemption from Sales tax to which I am not entitled, or if I permit another person to obtain exemption to which that person is not entitled.  |
|  |  | I understand that I may not claim the exemption if I am no longer eligible.  |