



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 Program Changes

Dear Sir or Madam:

The purpose of this notice is to inform and provide guidance on recent changes to the Senior Citizen Sales tax exemption. As you may know, on September 21, 2015, the CBJ Assembly adopted ordinance 2015-41(b)(am) which limits the senior sales tax exemption to certain purchases.

Effective January 1ST, 2016 only the following purchases can be exempted using your CBJ 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.

Along with the changes made to the Senior Citizen Sales tax exemption, the ordinance also established the **Senior Citizen Needs-Based Sales Tax Rebate Program**. This program offers eligible senior citizens a **once-a-year rebate to compensate for taxes paid on non-essential items** that will become taxable on January 1, 2016.

You can also visit our website at http://www.juneau.org/financeftp/ST_main.php for more information or contact us if you have any questions regarding the CBJ Senior Sales Tax program.

Cordially,

Sales Tax Office

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