SENIOR SALES TAX EXEMPTION
TASK FORCE

REPORT TO ASSEMBLY
OF THE
CITY AND BOROUGH OF JUNEAU

APRIL 25, 2006

ATTACHMENT F:
Five Options Talking Points
All options repeal the existing exemption and bring in a new option for Juneau senior residents only and for other qualified seniors who move to Juneau.

1. **Option One - Grandfather**

This option will grandfather in all current Juneau senior residents for the sales tax exemption. The Juneau seniors would re-register but keep their exemption. It would also be available for eligible seniors who move to Juneau and become residents. It eliminates the exemption for those who do not live in Juneau.

2. **Option Two - Rebate**

This option would be available for current exempt residents of Juneau and new qualified seniors who move to Juneau. It could be based on a combination of sales and property taxes paid. The eligible seniors would pay the sales tax all year and receive a rebate from the City once a year.

3. **Option Three - Low Income Seniors**

This option would be for current low income Juneau senior residents and new qualified seniors who move to Juneau. It is an exemption based on need. The eligible seniors would be exempt from sales tax all year long but have to re-establish eligibility from time to time.

4. **Option Four - Rebate for Low Income Seniors**

This option would be for current eligible Juneau Seniors and new qualified seniors who move to Juneau. It is based on need. The eligible seniors would pay the sales tax all year and receive a rebate from the City once a year.

5. **Option Five - Payment**

This option would divide the amount of the senior sales tax paid each year by the number of Juneau Seniors who qualify and send a check to them. The assembly would have to appropriate the money each year.