

## Qualifications:

Any person 65 years of age or older who is eligible to receive a PFD, or would be eligible if they applied, and who has been a bona fide resident of the Borough for not less than 180 days, may be eligible for a sales tax exemption card.

## Penalties for violating the senior sales tax exemption law:

According to KGBC 4.50.240(f), “any person who violates any provision of this section is guilty of a violation and upon conviction thereof shall be fined an amount not to exceed \$100, and such sales tax exemption card shall be surrendered to the court, which, in turn, shall return the card to the Borough for cancellation and destruction.

Lawful use of the card is a condition precedent to its validity, and any unlawful use thereof shall render the card void from the date of its inception.”

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# Ketchikan Gateway Borough

## Finance Department

1900 First Avenue, Suite 118  
Ketchikan, AK 99901

Need more information?  
Call 907-228-6609  
or visit  
[www.kgbak.us/seniors](http://www.kgbak.us/seniors)

Note to Merchants:  
Please help our seniors protect this benefit. Always ask to see the exemption card and check the expiration date.  
Do not accept expired cards.



# Senior Sales Tax Exemption



Ketchikan Gateway  
Borough

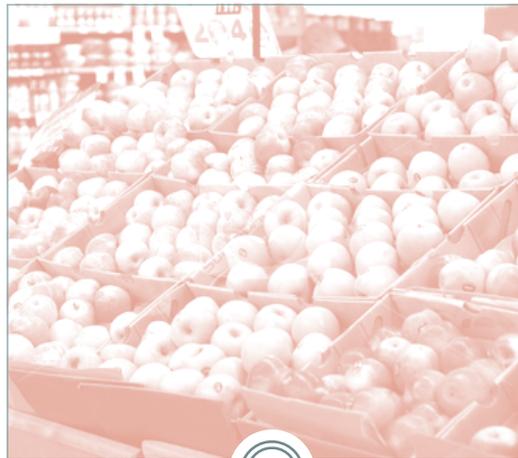
Finance Department

## Benefits:

Sales tax exemption benefits for the eligible person include no sales taxes on purchases for personal use by the eligible person and/or their spouse.

### Exempt purchases include:

- Groceries
- Gasoline - Pay inside and request the tax be removed
- Heating fuel and propane - Present your card prior to your purchase
- Utilities - Telephone, Internet, Cable, etc.
- Residential rent - Provide your tax exemption number to your landlord
- Pet food and kenneling for the cardholder's or spouse's pet
- Restaurants and other services - Present your card prior to your purchase
- Boat harbors - Stall rent and launch fees for City of Ketchikan, Knudson Cove Marina, Air Marine, The Edgewater Inn, etc.
- Cigarettes and tobacco products
- Alcohol
- Walmart - Walmart uses a Walmart specific identification number and cross references the Borough number. To get this number, visit customer service prior to your first purchase
- Department of Motor Vehicles – Free motor vehicle registration exemption for 1 of your vehicles (permanent plate stickers/tabs)



### Sales Tax Exemption:

Card holders are not allowed to give their cards to family or friends so they can make purchases for themselves or on the cardholder's behalf.

The eligible person must display the card every time they make a purchase.

### Designated Shopper:

A person who is eligible for an exemption card who is physically or mentally unable to use their card can apply for an authorized person or entity to use the card on their behalf. The individual specifically authorized to make purchases for the eligible person, shall make purchases that will be only for the use of the eligible person or their spouse.

## Special Discounts:

- A&P - Save 5% more on Fridays
- Safeway - Save 10% more on Tuesdays
- Tatsuda's - Save 5% more on Thursdays

Other merchants may offer additional benefits. Ask the retailer!

## Items ineligible for the senior sales tax exemption include:

- Products, rentals and services used in any trade or personal business, including rental properties
- Gifts of all kinds
- Bills or invoices that are not in the cardholder's name
- Items that will be used or consumed by any person or persons other than the issued cardholder or their spouse
- Alcohol for parties, including weddings and receptions
- Restaurant meals consumed by others in a cardholder's party. The exemption can be used for the cardholder and spouse, but other diners must pay sales tax