

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

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Need more information?
Call 907-228-6609
or visit
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

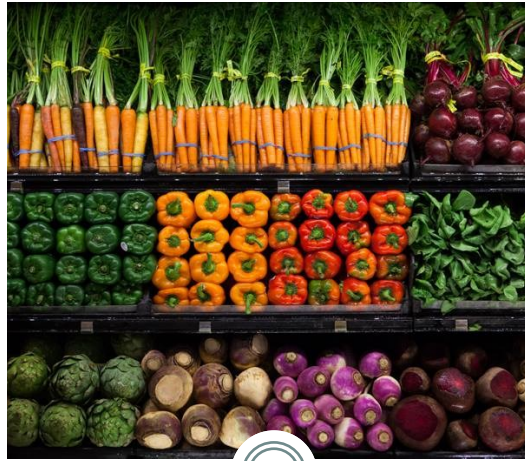
Finance Department

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.

Examples of Senior Sales Tax Exempt purchases include:

- Groceries
- Gasoline, Heating Fuel
- Utilities
- Residential rent - Provide your tax exemption number to your landlord
- Pet Food & Supplies
- Restaurants
- Boat Harbors
- Other merchants may offer additional discounts. Ask the retailer!



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.

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

This brochure summarizes only the benefits available to senior citizens as they apply to SALES TAXES.