

CITY OF UNALASKA
OFFICE OF THE CITY CLERK
P. O. Box 610 ▪ Unalaska, Alaska 99685
Phone: (907) 581-1251 ▪ Fax: (907) 581-1417 ▪ www.ci.unalaska.ak.us

CONSUMER APPLICATION FOR SALES TAX REFUND

UCO § 6.40.050

Name of Consumer _____
Mailing Address _____
City, ST, Zip _____
Contact Name _____
Telephone # _____ Email address _____

DATE OF SALE	ITEM PURCHASED	PURCHASED FROM	PURCHASE PRICE	AMOUNT OF TAX PAID

Total Sales Tax Refund Claimed \$ _____

Consumer claims the sales listed are exempt from taxation by the City of Unalaska for the following reason(s):

Consumer paid the sales tax levied by the City of Unalaska at the time of the sale.

Copies of sale invoices or receipts are attached.

The above statements are true and correct.

Signature

Date

Exempt sales pursuant to UCO 6.40.030 are listed on the reverse. Application for refund is due within one (1) year of the date of sale. Transactions listed are subject to audit by the City of Unalaska. The City of Unalaska reserves the right to request additional supporting documentation for all transactions listed.

**Submit completed application and all supporting documents to
Marjie Veeder, City Clerk, at the address or fax # above, or email to mveeder@ci.unalaska.ak.us**

UCO § 6.40.030 SALES TAX EXEMPTIONS

The following retail sales are exempt from taxation subject to any additional procedures described in this Chapter:

- (A) AIR TRAVEL. The sales of fares charged for travel by aircraft are exempt. The fees and charges charged by travel agents are exempt.
- (B) CASUAL SALES. A casual and isolated sale not made in the regular course of business is exempt. For purposes of this exemption, a sale is not casual and isolated if it is made pursuant to a business license, or by sellers representing themselves to be in the business of making such retail sales, rentals or services, or if it includes business personal property leased or rented in the regular course of business engaged in by that seller. Under this exemption a one-time liquidation of a business shall be considered a casual sale provided that the business is properly licensed and files a final sales tax return with the City as provided in § 6.40.070(D) or (E).
- (C) CHILD CARE SERVICES. The sale of child care services is exempt.
- (D) CHURCH SALES. The gross receipts or gross proceeds derived from the sale of tangible personal property or services by churches, except where such organizations may be engaged in business for profit or savings, competing with other persons engaged in the same or similar business. A sale to a church organization is exempt. (Ordinance No. 92-05)
- (E) CONSTRUCTION OF NEW RESIDENTIAL HOUSING. The sale of services or materials for the construction of new residential housing is exempt if the materials become incorporated as a permanent part of a structure or site through work authorized by a building permit. A sale in which the product sold does not become a physical part of the property being constructed is taxable. (Ord. 98-18, passed 6-23-98)
- (F) COURT FIXED FEES. Any sale where the price is fixed by law, by a court of competent jurisdiction, or by other authority beyond the control of the seller, is exempt.
- (G) DUES AND FEES. Dues or fees paid to clubs, labor unions, professional organizations and fraternal organizations are exempt.
- (H) EXPORTS. A sale is exempt if made to a person in a foreign country for shipment out of the United States except where the goods or products sold are exported in bond for reentry into the United States. This exemption does not exempt sales made to foreign vessels or persons on foreign vessels while in the port in the City.
- (I) FEDERAL AND STATE PROHIBITIONS. A sale which the City is prohibited from taxing under the constitution and laws of the United States or under the Constitution and laws of the State of Alaska is exempt.
- (J) FOOD STAMPS. Purchases made with food coupons, food stamps, or other type of certificate issued under 7 U.S.C. 2011-2025 (Food Stamp Act).
- (K) FREIGHT, DELIVERY AND WHARFAGE. Wharfage charges, whether arising out of foreign, interstate or intrastate commerce, are exempt. Freight and delivery charges are exempt where there is one invoice or bill from a single vendor or carrier and where there is delivery from a point of origin outside the City to any point in the City or where there is delivery from a point inside the City to a point outside the City. Freight and delivery charges for services rendered for delivery of any personal property where the delivery and associated charges both commence and terminate within the City are not exempt. Warehouse and storage services are not exempt and are taxable. For purposes of this exemption, delivery charges mean any costs or charges whatsoever imposed on the sale of freight, shipping, courier, wharfage and postal services, excepting postal delivery costs or charges for services rendered by the United States Postal Service.
- (L) GOVERNMENTAL AGENCIES. A sale directly to the United States government or to the State of Alaska and its political subdivisions is exempt. This exemption applies only where the sale is paid for directly by the governmental entity to the seller. A construction contract awarded by the United States government, or by the State of Alaska, or a subcontract awarded in connection with the project funded under such a construction contract, is exempt. A sale to a government contractor in which the product sold does not become a physical part of the property being constructed for any of the above governments is taxable. For purposes of this subsection, a physical part of the property means the article is easily and readily identifiable in the property constructed.
- (M) INSURANCE. The sale of insurance policies, guaranty bonds and fidelity bonds are exempt.
- (N) LOANS. The loaning of money and interest charged for loans is exempt.
- (O) MEDICAL SERVICES AND SALES. Medical, dental, optometric, chiropractic, behavioral health, and hospital services rendered by a person licensed by the State of Alaska are exempt. The sale of hearing aids and medicinal preparations when prescribed by a licensed practitioner are exempt.
- (P) NEWSPAPERS. The sale of newspapers and periodicals to a consumer by a carrier is exempt.
- (Q) NONPROFIT ORGANIZATIONS. Sales made by nonprofit charitable organizations as defined in Section 501(c) of the Internal Revenue Code are exempt. A sale made to a nonprofit charitable organization as defined in Section 501(c) of the Internal Revenue Code is exempt. (Ordinance No. 92-05; Am. Ord. 99-24, passed 10-26-99)
- (R) PUBLIC FOOD. The sale of food and beverages to the public in public school cafeterias or lunchrooms which are operated primarily for teachers and students and not for a profit is exempt.
- (S) RAW SEAFOOD PRODUCT. The sales of raw seafood product that are subject to Chapter 6.44 are exempt.
- (T) RESALE. A sale for resale as defined in this Chapter is exempt. (Ordinance No. 95-24)
- (U) SEAFOOD PROCESSORS AND BROKERS. A sale of processed seafood product or the sale of custom processing services by a seafood processor to another seafood processor to a seafood broker is exempt. For purposes of this subsection, a seafood processor or broker means a person or entity which processes raw seafood product as defined in § 6.44.010(D) or who acts as an intermediary between a consumer and a seafood processor and who purchased processed seafood product from a seafood processor exclusively for resale, regardless of whether subsequent sale is subject to City sales taxation. The sale of processed or raw seafood customarily used as bait is not exempt under this section.
- (V) STUDENT TRANSPORTATION. The service of transporting students to and from school in vehicles is exempt.
- (W) TELEPHONE AND TELEGRAPH. The sale of telephone, telegraph, and internet service is exempt. The sale of pre-paid telephone cards is exempt.
- (X) UTILITY SALES. The sale of utility service by a public utility is exempt. (Ordinance No. 91-25)
- (Y) CITY SALES. Sales made by the City of Unalaska are exempt.
- (Z) SALES TO CITY. A sale made to the City of Unalaska is exempt.
- (AA) SALES RELATED TO CITY PUBLIC WORKS PROJECTS. A construction contract awarded by the City, or a subcontract awarded in connection with the project funded under the construction contract, is tax exempt. A sale to a City contractor in which the product sold does not become a physical part of the property being constructed is taxable. For purposes of this subsection, a physical part of the property means the article is easily and readily identifiable in the property constructed.