



**CITY AND BOROUGH OF SITKA**  
**Finance Department, Sales Tax Division**  
**100 LINCOLN STREET, SITKA AK 99835**  
**(907) 747 - 1840 or 747 - 1853**

All businesses making purchases for resale must apply for and obtain a Resale Exemption Certificate for exemption. Resale Exemption Certificates are only issued to businesses that are registered. Certificates will not be issued if an account is not in compliance.

Certificates are valid on a calendar year basis and must be presented at time of purchase requesting sales tax exemption. [REDACTED]

This is a NEW APPLICATION \_\_\_\_\_ RENEWAL \_\_\_\_\_ for January 1 through December 31, 2020

Business Name \_\_\_\_\_ Sales Tax Account # \_\_\_\_\_

Business Owner \_\_\_\_\_ Phone Number \_\_\_\_\_

Mailing Address \_\_\_\_\_

Type of Business Activity \_\_\_\_\_

E-mail Address \_\_\_\_\_

*Number of cards requested* \_\_\_\_\_ (limit 5)

**RENEWALS:** Review last year's Resale Card. Do you want the same codes? **Circle: YES or NO**

If you circled NO, please select new codes and enter below. Please list all codes, not just changes.

TYPES OF ITEMS TO BE PURCHASED FOR RESALE (limit 4) - Please see Resale Codes listing.

NEW APPLICATIONS and RENEWALS requesting code changes: Enter Resale Codes below.

1. \_\_\_\_\_ 2. \_\_\_\_\_ 3. \_\_\_\_\_ 4. \_\_\_\_\_

I declare subject to the penalties prescribed in City and Borough ordinances that this application has been examined by me and to the best of my knowledge and belief is a true and complete application. I acknowledge that I am solely responsible for purchasing within the categories listed, and I am responsible for sales tax liability resulting from misuse of the resale certificate. I understand that misuse of the Resale Certificate is unlawful and subject to prosecution, fine, and loss of usage (SGC 4.09.240).

Signature \_\_\_\_\_ Printed Name \_\_\_\_\_ Date \_\_\_\_\_

[REDACTED]

**For Sales Tax Office Use Only**

Sales Tax Exemption Number 20-\_\_\_\_\_ Expiration Date December 31, 2020

[REDACTED] # of Cards Issued \_\_\_\_\_ [REDACTED] [REDACTED] [REDACTED]

Issue Date \_\_\_\_\_ [REDACTED]

Staff Authorization \_\_\_\_\_

\_\_\_\_\_

## Resale Application Instructions

Businesses must be registered for sales tax in order to receive a resale exemption certificate. Certificates will not be issued if an account is not in compliance. Failure to present the certificate at time of purchase will result in sales tax being charged on purchases.

The buyer will be responsible for restricting purchases to the types of items listed on the certificate. Purchases made with the use of a resale certificate for any other reason are not permitted. If items that do not qualify for the exemption are purchased along with exempt items, the buyer is responsible for separating taxable items from non-taxable items at the point of purchase. [REDACTED]

Up to five cards may be issued to a business, but the applicant is responsible for educating all persons authorized to use the resale certificate on the proper use of the buyer's resale certificate privileges.

**Misuse of the resale certificate is unlawful and subject to prosecution and fine.**

### RESALE CODES

Please review the list below and select a maximum of four categories that describe the types of items your business purchases in Sitka for resale. Please note that we have added new categories and edited others. If you need help in selecting the categories that adequately meet your needs, please call.

|    |  |    |                                  |
|----|--|----|----------------------------------|
| AA | AUTO-ACCESSORIES/PARTS/TIRES           | GP | GRAPHICS - LETTERING & MATERIALS |
| AB | ALCOHOLIC BEVERAGES                    | GR | GROCERIES-FOOD & BEVERAGE ONLY   |
| AC | AIRCRAFT-PARTS-ACCESSORIES-OIL         | HA | HAULING - TRUCKING SERVICES      |
| AP | APPLIANCE -PARTS & ACCESSORIES         | HC | HEATING / COOLING PARTS          |
| AR | ARTIST - MEDIUM/PAPER/CLAY ETC         | HD | HIDES - FUR - LEATHER ETC        |
| AT | ARTWORK - FRAMING/PRINTING ETC         | HP | HIDE PROCESSING - TANNING        |
| AU | AUTO RENTAL                            | HY | HYDRO TESTING                    |
| BO | BOATS-EQUIPMENT / MARINE REPAIR /PARTS | IN | RETAIL INVENTORY ITEMS           |
| BU | BUILDING-MATERIAL/SERVICES ETC         | LA | LANDSCAPEING-SUPPLIES & SERVICE  |
| CG | CHARTER-GUIDE SERVICE/CHARTERS/TOURS   | LB | LODGING-HOUSING INCLUDE BED TX   |
| CJ | CRAFT-JEWELERY/CRAFT SUPPLIES          | LO | LODGING-HOUSING/SALES TX ONLY    |
| CL | CLOTHING-GARMENTS/ACCESSORIES          | MT | METAL FABRICATION METAL          |
| CM | COMPUTOR- HARD / SOFTWARE              | PA | PAINT - PAINT ONLY               |
| CN | CLEANING SERVICES                      | PH | PHOTOGRAPHY SUPPLIES             |
| CO | CONCRETE-SUPPLIES/PREPARATION          | PL | PLUMBING-MATERIALS/SERVICES      |
| CS | CONSULTING                             | PP | PROPANE - LIQUID PROPANE         |
| CW | CONTRACTED WORKERS                     | PR | PRINTING - PLUBLISHING           |
| CT | CONTAINERS-TAKEOUT SUPPLIES            | RF | REFUSE/DEMOLITION DISPOSAL       |
| EC | ELECTRONICS - PARTS / UNITS            | RO | ROCK / GRAVEL                    |
| EL | ELECTRICAL-MATERIALS & SERVICE         | RS | RESTAURANTS-PREPARED FOOD        |
| ER | EQUIPMENT RENTAL                       | SA | ROAD SALT ONLY                   |
| ES | ENGINEERING & SURVEY SERVICES          | SN | SEWING NOTIONS - FABRIC/THREAD   |
| EX | EXCAVATION- ROCK & EXCAVATION          | TE | TOUR AND ENTERTAINMENT           |
| FA | FUEL ADDITIVES - ADDITIVES FOR FUEL    | TR | TRANSPORTATION-WATER/LAND TAXI   |
| FI | FISH - FISH & SEAFOOD                  | TS | TUTORING SERVICES                |
| FL | FUEL - ADDITIVES & FUEL                | VI | VIDEO/AUDIO-SUPPLY/PREPARATION   |
| FO | FOOD - GROCERIES / RESTAURANTS         | WO | WOOD / LUMBER FOR ART / CARVING  |
| FP | FISH PROCESSING                        |    |                                  |