

**CITY AND BOROUGH OF SITKA**

**ORDINANCE NO. 2012-19**

**AN ORDINANCE OF THE CITY AND BOROUGH OF SITKA AMENDING  
SITKA GENERAL CODE SUBSECTION 4.09.100Y ENTITLED "EXEMPTION  
FOR RETIRED PERSONS WHO HAVE REACHED THE AGE OF SIXTY-FIVE"  
TO EXCLUDE ALCOHOLIC BEVERAGES, CIGARETTES, AND OTHER  
TOBACCO PRODUCTS AS EXEMPT SALES,  
AND MAKING CLERICAL EDITS**

1. **CLASSIFICATION.** This ordinance is of a permanent nature and is intended to become a part of the Sitka General Code ("SGC").

2. **SEVERABILITY.** If any provision of this ordinance or any application to any person or circumstance is held invalid, the remainder of this ordinance and application to any person or circumstance shall not be affected.

3. **PURPOSE.** This ordinance amends SGC 4.09.100Y entitled "Exemption for Retired Persons Who Have Reached the Age of Sixty-Five" by excluding sales of alcoholic beverages, cigarettes and other tobacco products as exempt, and making such sales subject to sales taxes. This ordinance also defines "alcoholic beverages," "cigarettes" and "other tobacco products" in SGC 4.09.100Y. It additionally makes clerical edits to SGC 4.09.100Y.

4. **ENACTMENT.** NOW, THEREFORE, BE IT ENACTED by the Assembly of the City and Borough of Sitka that SGC 4.09.100Y entitled "Exemption for Retired Persons Who Have Reached the Age of Sixty-Five" is amended as follows (new language underlined; deleted language stricken):

**Chapter 4.09  
SALES TAX**

\* \* \*

**4.09.100 Exemptions.** The following sales are exempt from taxation:

\* \* \*

Y. Exemption for Retired Persons Who Have Reached the Age of Sixty-Five.

1. Any retired person, sixty-five years of age or older, who is a resident of the state of Alaska, may apply for and be issued by the finance director a senior citizen sales tax exemption card which entitles the cardholder and the cardholder's spouse to be exempt from sales tax for the purchase of goods, services or rentals which are solely for the personal use or consumption of the cardholder or the cardholder's spouse. This exemption does not apply for purchases for the cardholder or the cardholder's spouse business venture(s), including but not limited to commercial fishing, or for purchase of alcoholic beverages, cigarettes, or other tobacco products.

2. Definitions.

"Alcoholic beverage" includes beer, wine, and all other spirituous, vinous, malt and other fermented or distilled liquid intended for human consumption and contains one-half of one percent or more of alcohol by volume, for which a license or permit for its sale or barter is required by Alaska Statute Title 04, entitled "Alcoholic Beverages."

"Cigarette" shall have the same meaning as defined in SGC 4.26.190.

"Other tobacco products" shall have the same meaning as defined in SGC 4.26.190.


~~b. As used in this section,~~ "Resident of the state of Alaska" means a person who is physically present in the state with the intent to remain in the state indefinitely and to make a home in the state.

~~a. To be considered~~ "Retired" under this section, requires both the applicant and spouse ~~must~~ be substantially out of the labor force or, if still working nearly full time, the pay received must be at a reduced rate from what the person earned previously.

\* \* \*

5. **EFFECTIVE DATE.** This ordinance shall become effective on October 1, 2012, if passed by the Assembly of the City and Borough of Sitka.

PASSED, APPROVED, AND ADOPTED by the Assembly of the City and Borough of Sitka, Alaska this 10th day of July, 2012.

  
Cheryl Westover, Mayor

**ATTEST:**

  
Colleen Ingman, MMC  
Municipal Clerk