Social distance options when applying for Senior Citizen Sales Tax Exemption Card

The City and Borough of Sales Tax Office wants to encourage our seniors applying for a new Senior Citizen Sales Tax Exemption Card to follow CDC recommendations for social distancing by using the following methods for submitting their application.

How to Apply

The form and instructions to apply for the Senior Citizen Sales Tax Exemption Card are available online at https://beta.juneau.org/finance/sales-tax-forms. You can also access them by going to www.juneau.org - “Departments” dropdown menu - “Finance” - Under “Residents” - “Senior Citizen Tax Benefits.”

An application will be mailed upon request by calling 586-5265.

Please include all of the following:

- A completed application – both sides
- $20 one-time fee per card (check or money order only)
- A copy of your proof of residency as outlined on the instruction sheet
  - A photo or scan of your proof may be emailed to sales.tax.office@juneau.org
- A copy of your proof of age as outlined on the instruction sheet
  - A photo or scan of your proof may be emailed to sales.tax.office@juneau.org
- A good quality image of the face of the applicant
  - Photo may be emailed to sales.tax.office@juneau.org
  - If the senior is not able to provide a photo, a temporary card will be issued without the senior’s photo or signature. This card will be honored through 12/31/2020 and will be re-issued at no additional cost once social distancing protocols are lifted.

Completed applications and payment can be:

- Mailed to City and Borough of Sales Tax Office, 155 S. Seward Street, Juneau AK 99801
- Dropped at one of the dropbox locations: Super Bear IGA, Foodland IGA, outside the main entrance of City Hall
- Faxed* to 586-0365
- Emailed* to sales.tax.office@juneau.org. Scans or photographs are acceptable.

*Faxed or emailed documents will be held until payment is received via mail or dropbox

Please contact the Sales Tax Office at 586-5265 if you have questions or need additional information.
SENIOR CITIZEN SALES TAX EXEMPTION CARD INFORMATION

HOW TO APPLY

Individuals aged 65 years or older who are residents of both the State of Alaska and the City & Borough of Juneau may apply for a Senior Sales Tax Exemption card at the Sales Tax Office located on the first floor of City Hall at 155 South Seward Street in downtown Juneau.

The cost for the Senior Citizen exemption card is $20.00 per card. A replacement fee of $5.00 will be charged on all lost cards. Currently, only cash or check can be accepted as payment.

The following documentation must be presented at the time of application:

Proof of Residency (You must live within the City & Borough of Juneau for at least 30 consecutive days and plan to maintain permanent residency.) One of the following is acceptable for proof of residency:

1. Voter’s Registration or
2. Alaska Driver’s License or
   Alaska Hunting/Fishing License or
   Airline Ticket or Ferry Ticket providing date of entry into Juneau or
   Utility Bill

Proof of Age – One of the following is acceptable for proof of age:

- Birth Certificate
- Passport
- Medicare Card

Presenting the State of Alaska REAL ID compliant card will be accepted as both Proof of Residency and Proof of Age. If presenting the Standard card marked “Federal limits apply”, you will still be required to provide one of the above-mentioned Proof of Age documentation.

Pictures are taken for your cards. If you are married, please bring your spouse with you when you apply for your Senior Sales Tax Exemption card. A card can be issued to your spouse whether they are 65 years of age or not. If the spouse is under 65 years of age and does not have the same last name as the applicant, a marriage certificate/license will be needed as proof of marriage.

SENIOR EXEMPTION CARD BENEFITS

Effective January 1ST, 2016 only the following purchases can be exempted using your CBJ Senior Sales Tax exemption card:

- **Food** – as defined by the Federal Food Stamp program - also known as Supplemental Nutritional Assistance Program (SNAP). This means that the same food items that are eligible for SNAP benefits will be tax exempt for Senior citizens who present valid CBJ exemption cards. Only non-restaurant sales of food (i.e. grocery items) which are intended for home consumption can be exempted.
- **Electricity** – Your electricity bill from your principal place of abode.
- **Heating Fuel** – This includes heating oil, propane (used for heating), wood heating pellets, wood and kerosene you purchase for heating your principal place of abode.
- **CBJ Water Utilities** – City water and wastewater service at your principal place of abode.
- **Garbage Collection / Landfill** – Curbside garbage and recycling collection at your principal place of abode as well as charges for your personal use of the landfill.
RESPONSIBILITY OF CARDHOLDERS

Cardholders are required to display their tax exemption card at the time of purchase. Your card may not be used by anyone other than yourself. This includes your spouse. Spouses will be issued their own card.

Cardholders are required to separate purchases into categories for tax-exempt and non tax-exempt at the time of purchase.

Cardholders will continue to be subject to all sales tax ordinance provisions in the future, as amended, deleted, or expanded. It is the cardholder’s responsibility to be aware of changes in the ordinances.

Cardholder would be committing a misdemeanor if they violate the provision of the Sales Tax Ordinance.

Cardholders are not exempt from sales tax on the purchase of alcoholic beverages, hotel/motel tax, or any purchases related to a business.

DESIGNATED SHOPPER PROGRAM

“If a person who is authorized to be issued a senior citizen sales tax exemption card is disabled or is otherwise physically unable to use the card,” the sales tax office implements a program that allows a designated person to use the card for “for the benefit of the person with the disability or the person who is otherwise unable to use the card.”

SENIOR CITIZEN NEEDS-BASED SALES TAX REBATE

The rebate for qualifying senior citizens is governed by section 69.05.046 of the CBJ Sales Tax code. The program offers eligible citizens a once-a-year rebate of sales taxes paid at the time of purchase.

To be eligible, one must:
- Have resided in Juneau for at least 30 days
- Possess a current CBJ Senior Sales Tax Exemption Card
- Meet the annual income requirements
  
  For 2015, the income limit for a single senior is $36,800. The limit for married seniors is $49,800

For more information on the senior citizen needs-based sales tax rebate, contact the CBJ Sales Tax office at 907-586-5265.

BUS BENEFITS

Your Senior Sales Tax Exemption card allows you to use the Capital Transit bus service for free. All you have to do is show your senior card to the bus driver when you board the bus. This privilege is only available to those 65 years of age or older.
# Application for Senior Citizen Sales Tax Exemption Card

Senior Sales Tax Exemption Card application fee: $20.00 per card

<table>
<thead>
<tr>
<th>Applicant Information:</th>
<th>Spouse Information: (use if under age 65)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name: __________________</td>
<td>Name: __________________</td>
</tr>
<tr>
<td>Date of Birth: __________</td>
<td>Date of Birth: __________</td>
</tr>
<tr>
<td>Phone: ________________</td>
<td>Phone: ________________</td>
</tr>
</tbody>
</table>

Mailing Address: __________________________ Email: __________________

City: __________________________ State: ______________________ Zip: __________

Physical Address: __________________________

Own: _______ Rent: _______ Live with Relative: __________________________

Relative’s Name

I certify, to the best of my knowledge, that the information provided above is correct and complete. I have read the information related to the use and restrictions contained on the reverse side of this form.

________________________________________  __________________________
Signature of Applicant                  Date                  Signature of Spouse                  Date

**Please turn over**

## FOR OFFICE USE ONLY

<table>
<thead>
<tr>
<th>Applicant</th>
<th>Spouse</th>
</tr>
</thead>
<tbody>
<tr>
<td>Proof of Residency: __________</td>
<td>Proof of Residency: __________</td>
</tr>
<tr>
<td>Proof of Age: __________</td>
<td>Spouse Number: __________</td>
</tr>
<tr>
<td>Senior Number: __________</td>
<td>Marriage Certificate: Verified □ Not Applicable □</td>
</tr>
</tbody>
</table>

Issued By __________________ Date: __________________

Application Fee: _______ Spouse Fee: _______

APPLY TO: 02 SR CITIZEN EXEMPT CD
### PLEASE READ AND INITIAL

<table>
<thead>
<tr>
<th>Senior</th>
<th>Spouse</th>
</tr>
</thead>
<tbody>
<tr>
<td>Not Applicable</td>
<td>I am sixty-five years of age or older.</td>
</tr>
<tr>
<td></td>
<td>I have maintained a principal place of abode in the State of Alaska and City &amp; Borough of Juneau for thirty consecutive days immediately preceding this application and I intend to remain indefinitely and to make a home in the State and City &amp; Borough.</td>
</tr>
<tr>
<td></td>
<td>I understand that the exemption from sales tax is solely for my personal benefit or the benefit of my spouse, that the sales tax exemption card MAY NOT BE USED for any trade or business purchases or for any purchases of goods, service or rental to be consumed or used BY ANYONE OTHER than the cardholder or cardholder’s spouse. I understand that it may not be used to purchase ALCOHOLIC BEVERAGES and that it does not qualify for exemption of BED TAX.</td>
</tr>
<tr>
<td></td>
<td>I understand that the privilege of using the exemption may be permanently revoked if I claim or attempt to claim exemption from Sales tax to which I am not entitled, or if I permit another person to obtain exemption to which that person is not entitled.</td>
</tr>
<tr>
<td>Not Applicable</td>
<td>I understand that I may not claim the exemption if I am no longer eligible.</td>
</tr>
</tbody>
</table>