

Introduced by: City Manager Herron
and Finance Comm.
Date: January 26, 1999
Public Hearing: February 9, 1999
Action: Defeated
Vote: 3 Yes, 3 No

CITY OF BETHEL, ALASKA

ORDINANCE #99-01

AN ORDINANCE AMENDING THE SALES TAX CODE TO PROVIDE AN EXEMPTION FOR SENIOR CITIZENS.

BE IT ORDAINED by the City Council of Bethel, Alaska, that:

SECTION 1. Classification: This ordinance is permanent in nature and shall become a part of the Bethel Municipal Code.

SECTION 2. Amendment of Section: Bethel Municipal Code Section 4.16.010 is amended by adding a new subsection M reading:

M. "Personal use or consumption" means the use or consumption personally by an individual and includes personal use or consumption by temporary guests in the household of the individual and bona fide gifts of nominal value to relatives and close friends of the individual; it does not include use or consumption for any business, commercial or similar purpose.

SECTION 3. Amendment of Section: Bethel Municipal Code Section 4.16.040 is amended by adding a new subsection R reading:

R. Until January 1, 2009, the sale to a senior citizen who displays at the time of the sale a current and valid senior citizen exemption certificate issued to the person under subsection 50C of this chapter.

SECTION 4. Amendment of Section: Bethel Municipal Code Section 4.16.050A is amended to read:

50A. Persons desiring an exemption certificate for exemptions under subsection 40N or 40R must make written application for the certificate on a form supplied by the Finance Director, pay the application fee and meet the other requirements of this section. The Finance Director may at any time require proof of the original grounds for the exemption still exist and the claimant shall have the burden of establishing his or her qualifications for the exemption.

SECTION 5. . Amendment of Section: Bethel Municipal Code Section 4.16.050 is amended by adding a new subsection C reading:

C 1. An exemption certificate or a renewal or replacement of an exemption certificate for a senior citizen exemption under subsection 40R of this chapter may be issued only upon the submission to the Finance Director of a complete application and the payment of any required fee approved by the City Council by resolution. The certificate shall be in the form of a card which contains the name and residence address of the applicant, the applicant's