Introduced by: Council Member Anvil
Date May 25, 1999
Public Hearing: June 8, 1999
Action: Enacted as Amended
Vote: 4 Yes, 1No

CITY OF BETHEL, ALASKA

ORDINANCE #99-09

AN ORDINANCE AMENDING THE SALES TAX CODE TO PROVIDE AN EXEMPTION FOR SENIOR CITIZENS' RENT, FOOD AND UTILITIES.

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 4.16.040 is amended by adding new subsections R, S, and T reading as follows:

R. The sale to a senior citizen of food intended for consumption by the senior citizen, his or her spouse living in the same household, or the unemancipated minor children of either the senior citizen or his or her spouse, who live in the same household. The senior citizen shall display at the time of the sale a current and valid senior citizen exemption certificate issued to the person under subsection 50C of this chapter. For purposes of this subsection, "food" is defined in accordance with 7 U.S.C. 2012(g) (definition of "food" for purposes of the Food Stamp Act).

S. The payment of rent by a senior citizen on a single dwelling occupied as the senior citizen's primary residence and permanent place of abode. The senior citizen shall provide proof at the time of payment of a current and valid senior citizen exemption certificate issued to the person under subsection 50C of this chapter.

T. Payment for telephone, electric, water sewer utility services by a senior citizen on a single dwelling occupied as the senior citizen's primary residence and permanent place of abode. The senior citizen shall provide proof at the time of payment of a current and valid senior citizen exemption certificate issued to the person under subsection 50C of this chapter.

SECTION 3. 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, 40R, 40S, or 40T 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] that 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 4. 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 subsections 40R, 40S or 40T 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. The certificate shall be in the form of a card which contains the name and residence address of the applicant, the applicant's signature, a picture of the applicant, the expiration date of the certificate, and may contain codes and other information required by the Finance Director. The certificate shall expire two (2) years from the date of issuance. The Finance Director may establish and implement a system of staggered expiration dates. A certificate issued or renewed during the first two years after the implementation of a system of staggered expiration dates may be given an expiration date that exceeds two years as may be necessary to implement the system of staggered expiration dates. The Finance Director may issue temporary certificates under conditions determined by the Finance Director to be appropriate. The Finance Director shall conduct such investigation of the facts set out in an application as the Director determines to be appropriate to verify the qualifications of the applicant for the certificate and shall issue the certificate within 30 days of the submission of the application if the applicant is determined to be qualified.

2. A replacement certificate may be issued upon request, payment of any applicable replacement fee, proof of the loss of the original certificate and submission of a complete replacement certificate application.

3. If the applicant is physically or mentally disabled so that the applicant has unusual difficulty in shopping or other buying activities, the applicant may designate in the application up to two persons who may act as proxy shoppers for the applicant. The names and signatures of the proxy shoppers shall be set out on the certificate.

4. a. Except for a proxy shopper whose name appears on the certificate, a person may not use in any way a certificate issued to another person.

b. A person to whom a certificate is issued may not give the certificate to another person for use by that other person unless the other person is a proxy shopper named on the certificate. Sales to a person acting as a proxy shopper are exempt only when the sale of the goods or services would be exempt if the sale had been made directly to the person to whom the certificate is issued.

5. To qualify for a certificate under this subsection 50(C), the applicant must be at least 65 years of age; provided, any person who will be at least 60 years of age on December 31, 1999 and was registered with the City for the senior citizen sales tax exemption that existed on March 31, 1999 or who applies for a certificate under this subsection 50C on or prior to December 31,1999 shall be treated as if they were 65 years of age and will be entitled to a certificate under this subsection if the person is 60 years of age and meets all the other qualifications for a certificate except the age requirement.

6. The domicile of the applicant must be in the State of Alaska.

SECTION 5. Effective Date. This ordinance becomes effective July 1, 1999.

ENACTED THIS 8 DAY OF JUNE, 1999, by a vote of 4 in favor and 1 opposed.

Agnes L. Phillips, Mayor

ATTEST:

for Gaye J. Vaughan, City Clerk