

**PETERSBURG BOROUGH
ORDINANCE #2014-13**

**AN ORDINANCE AMENDING SECTION 4.28.130 OF THE PETERSBURG
BOROUGH CODE RELATING TO THE SALES TAX EXEMPTION FOR SENIORS, TO
ELIMINATE THE EXEMPTION FOR STATE RESIDENTS WHO ARE NOT
RESIDENTS OF THE BOROUGH, AND DIRECTING THAT THE AMENDMENT BE
SUBMITTED TO THE VOTERS OF THE BOROUGH**

Section 1. Classification: This ordinance is of a permanent nature and the amendment set out herein shall be codified in the Petersburg Borough Code upon ratification by the voters of the Borough.

Section 2. Purpose: The purpose of this ordinance is to amend section 4.28.130 of the Borough Code relating to the sales tax exemption for seniors, and to direct that the amendment be submitted to the voters of the borough for ratification.

Section 3. Substantive Provisions: The Petersburg Borough Code shall be amended as follows:

Section 4.28.130, Exemption for the elderly, subparagraph A(2), is amended as follows, to delete the senior citizen sales tax exemption for State residents who are not residents of the borough, by deleting subparagraph A(2) in its entirety:

A. For purposes of this section: . . .

~~2. A state senior citizen is anyone sixty-five years of age or older who has a physical address within the state of Alaska with intent to remain in the state indefinitely. A person must demonstrate state residency by providing a pictured identification, such as a driver's license or state issued identification card, and one other current form of identification. A state resident may apply for and be issued by the finance director, or director's designee, a senior citizens sales tax exemption card for an annual fee of twenty-five dollars. This card is good from the date of issue through December 31 of the year issued.~~

Section 4. Severability: If any provision of this ordinance or any application to any person or circumstance is held invalid, the remainder of this ordinance and the application to other persons or circumstances shall not be affected.

Section 5. Submission to Voters:

A. In accordance with subsection 12.02B of the Borough Charter, the Borough Clerk shall submit the amendment to the voters of the borough at the next regular election to be held on October 7, 2014.

B. The proposition to be submitted to the voters shall read substantially as follows:

Proposition #3

Eliminating the Non Borough Resident Senior Citizen Sales Tax Exemption

Shall Ordinance #2014-13, eliminating the senior citizen sales tax exemption applicable to non-borough state residents, be ratified (approved) by the voters?

☐ Yes
☐ No

Section 6 **Effective Date:** The amendment set forth in this ordinance, if ratified (approved) by the majority of the qualified voters of the borough voting on the question, shall become effective January 1, 2015.

Passed and approved by the Petersburg Borough Assembly, Petersburg, Alaska this _____ day of July, 2014.

ATTEST:

Kathy O'Rear, Clerk

Mark Jensen, Mayor

Adopted:
Published:
Effective: Upon Adoption