

**ORDINANCE NO. 2023-09**

**AN ORDINANCE OF THE CITY OF UNALAKLEET  
AMENDING CHAPTER 4.08 SALES TAX**

WHEREAS, the current verbiage for sales tax exemptions regarding senior citizens is vague and does not include residents of Unalakleet;

WHEREAS, with technology advancing and online sales becoming more common, our Code needs to distinguish where sales tax does and does not apply;

**NOW THEREFORE, BE IT ORDAINED AND ENACTED BY THE CITY OF UNALAKLEET, ALASKA, AS FOLLOWS:**

**Section 1:**     **Classification.** This ordinance is of permanent nature and shall be codified in the Unalakleet Municipal Code.

**Section 2:**     **Severability.** If any provisions of this ordinance or any application thereof to any person or circumstance is held invalid, the remainder of this ordinance and the application to other persons shall not be affected hereby.

**Section 3:**     **Amendment of Chapter 4.08.** Unalakleet Municipal Code Chapter 4.08, Sales Tax, is hereby amended as follows:

**4.08.010.       Definitions.**

*Furniture, furnishings, and equipment* refers to movable items that have no permanent connection to a structure or utilities. This includes home furniture, stoves, refrigerators, freezers, other household electrical and gas appliances including televisions, outdoor equipment and furniture, and office equipment and furniture.

*Vehicle(s)* means a device capable of being moved upon a public roadway and in, upon, or by which any persons or property is or may be transported or drawn upon a public roadway.

**4.08.050.       Exemptions.**

The following classes of retail sales, rentals and services are exempt from the tax imposed by this chapter:

~~L. Retail sales, rentals and services to senior citizens, 65 years and older, who are residents of cities in the region that offer to senior citizens of Unalakleet exemptions from their sales tax ordinance.~~

L. Local rentals and services to senior citizens, 65 years and older, who are residents of Unalakleet.

M. Local retail sales to all senior citizens, with the exception of vehicles and furniture, furnishings, and equipment.

**Section 5: Effective Date.** This ordinance shall be published as provided by law and shall be effective upon adoption.

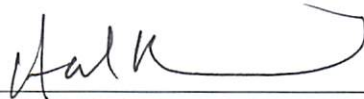
**Introduction & First Reading:** 9/19/2023

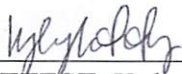
**Second Reading:** 10/10/2023

**Public Hearing:** 11/21/2023

**VOTES FOR:** 5 **VOTES AGAINST:** 0 **ABSTAIN:** 0 **ABSENT:** 2

**PASSED and APPROVED** by a duly constituted quorum of the City Council of the City of Unalakleet, Alaska, this 21st day of November, 2023.

  
\_\_\_\_\_  
SIGNED: Abel Razzo, Mayor

 11-22-23  
ATTEST: Kyley Katchatag, Deputy City Clerk

