CITY OF ANIAK, ALASKA
ORDINANCE NO. 26-02
AN ORDINANCE AMENDING THE CITY OF ANIAK CODE OF ORDINANCES CHAPTER 5.30 SECTION 050 TITLED EXEMPTIONS

BE IT ENACTED BY THE CITY OF ANIAK, ALASKA AS FOLLOWS:

Section 1 Classification: This is a Code Ordinance

Section 2 Purpose: For purpose of this ordinance is to amend the City of Aniak's Municipal Code Chapter 05.30.050 as follows:

Section 05.30.050 Exemptions
The current section is hereby amended to remove subsections 5.30.050(A)(9), 5.30.050(A)(12) and 5.30.050(A)(15):

1. 5.30.050(A)(9): Sales of motor vehicles, parts and accessories;

2. 5.30.050(A)(12): Subscriptions to magazines and newspapers;

3. 5.30.050(A)(15): That amount in excess of $1,000.00 in any one sales transaction;

The current section shall now read:

5.30.050. Exemptions

A. The following shall be exempt from a sales and use tax imposed by the City:
   4. Casual and isolated sales not made in the regular course of business;
   5. Sales of insurance and bonds of guaranty and fidelity;
   6. Charges for funeral services;
   7. Rentals and leases of residential housing units;
   8. Electric and telephone utility bills;
   9. The sale of goods or services by churches or other religious organizations unless competing with private companies engaged in similar business;
   10. The sale of real property; except the amount claimed as commission shall be taxed;
   11. Commercial airline tickets;
   12. Groceries purchased outside the City for resale;
   13. Hospital, medical and dental services and sales of prescribed medicines, drugs and/or appliances;
   14. Sales and services to the United States, the State of Alaska or any political subdivision or agency of either;
   15. Gasoline, Avgas, and home heating fuel;
   16. All purchases paid for with food coupons, food stamps, or other types of certificates issued under the Food Stamp Act or under the Special Supplemental Food Program for Women, Infants and Children.
   17. Sales made to persons 60 years and older.
   18. Sales conducted by non-profit organizations for charitable gaming fundraising.

B. Not exempt and not intended to be exempt from a sales and use tax imposed by the City are:

1. Sales of groceries;
2. Sales of clothing, non-prescription medical supplies, household supplies, hand tools, hardware items, and other personal consumption goods;
3. Proceeds from sale of food in cafeterias, lunch rooms and restaurants operated primarily as retail food establishments;
4. Fees charged for rooms, meals, and other services by motels, hotels, lodges, inns, bed and breakfast establishments, and other transient housing establishments;
5. Sales of snow-machines, ATV's, boats, outboard motors, parts and accessories.

Taxicab operators are exempt from all of the provisions of this section except as stated in this paragraph. In lieu of sales tax, taxicab operators shall purchase annually, for each taxi operated, a $50 permit issued by the City. All taxi permits shall run from July 1 of each year to June 30 of the following year.

Section 3 Effective date. This ordinance takes effect upon the date of adoption by the City of Aniak's City Council and signature by the Mayor.

Date Introduced: July 16, 2026______

Date of Public Hearing: _________________________

PASSED AND APPROVED BY THE CITY OF ANIAK CITY COUNCIL THIS _________________
DAY OF ________________, 20__

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David Bonanno Mayor

ATTESTED BY:______________________________
Lenore Kameroff City Manager