

## **Fwd: Digital Goods and Exemption information**

1 message

**Lenore Kameroff** <aniakcityfinance@gmail.com>
To: City Of Aniak <cityofaniak@gmail.com>

Tue, Oct 8, 2024 at 10:20 AM

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From: Clinton Singletary <clinton@akml.org>

Date: Fri, Oct 4, 2024 at 3:06 PM

Subject: Digital Goods and Exemption information

To: Aniak <aniakcityfinance@gmail.com>

Hi Lenore,

I've attached a couple documents for review. First, I outlined several updates to your code to address digital goods & services. Let me know if you need any clarity on my recommendations.

Second, I made a rough draft of an updated exemption letter. Three big takeaways when comparing to your previous letter:

- 1. AVCP appears to be a 501c3 organization which is exempt from federal taxes, but Aniak's code does not clearly exempt sales by or to 501c3 organizations.
  - a. If you would like to clarify that AVCP should be exempt, I can help draft an amendment to your non-profit exemption to capture that.
- 2. Federally Recognized tribes are not clearly exempted from your sales tax.
  - a. So this would impact Aniak Traditional Council, but this can also be addressed with a code amendment.
- 3. YKHC is also not clearly exempted on their purchases.
  - a. 5.30.050(11) exempts medical services and prescribed items, but there is no exemption that would apply to their purchases.
  - b. A code amendment could be drafted to address this scenario as well.

Happy to discuss this further anytime-feel free to give me a call as needed.

Clinton Singletary

Statewide Municipal Sales Tax Director

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