



City of Sand Point, Alaska
PO Box 249, Sand Point AK 99661
907.383.2696 Phone
907.383.2698 Fax

**APPLICATION FOR
EXEMPTION CERTIFICATE**

Business Name _____

Name of Individual _____

Address _____

Phone Number _____

Type of Business _____

Reason for claiming exemption:

I acknowledge that I am solely responsible for purchasing within the items listed in SPCO § 6.10.150. Violations of the terms of this certificate are subject to punishment and revocation. If revocation occurs, no exemption will be granted for a period of two years.

Signature _____ Date _____

Printed Name _____

SPCO § 6.10.240. REGISTRATION OF BUYERS AND SELLERS ENTITLED TO EXEMPTION.

(a) Every seller, other than a seller of raw seafood products, shall collect the tax on sales from any class of buyer claiming to be exempt under § 6.10.150, unless the buyer shows a certificate of registration under division (b) of this section. The provisions above also apply to buyers of raw seafood products.

(b) Any buyer exempt under § 6.10.150 shall register with the city as an exempted buyer to avoid payment of tax. Registration shall be upon forms provided by the city and shall include a brief statement of the reason for exemption and such other information as the city may require to make an informed determination. Upon registration and approval of the exemption by the City Clerk, the buyer shall be issued a certificate or certificates of exemption which the buyer must show seller to avoid initial payment of the sales tax, or in the case of buyers of raw seafood products, which the buyer must show to avoid payment of the sales tax. A person may request a certificate of exemption from the city at any time. A denial of the exemption by the City Clerk may be appealed to the Mayor in the manner provided for tax protest in § 6.10.310.