PETERSBURG
ALASKA

Resale Certification Guidelines

4.28.020 – Definitions

"Resale" means to sell again and is limited to items which are resold per se or are physically present in a final product which is sold and is subject to tax at the time of final sale. The resale item must be easily and readily identifiable in the final product. Resale Sales are not made to the final consumer

Resale Cards

- Resale cards printed for businesses will be limited to 4
- Resale Cards shall be presented at the time of EVERY purchase in order to get the exemption
- Resale Cards shall have the following information:
  1. Business Name & Address
  2. Business Resale Certificate Number
  3. Items to be purchased for Resale
- If your business closes for any reason, cards MUST be returned to the Petersburg Borough. If you should re-open your business, you may re-apply for your Resale Certificate

Qualifications:

- ✓ A business must be registered with the Petersburg Borough for Sales Tax in order to receive a Resale Certificate
- ✓ A business that is NOT in compliance with the Sales Tax Ordinance will NOT qualify for a Resale Certificate.
- ✓ If at any time, a business becomes delinquent or not in compliance with the Sales Tax Ordinance, they will NO LONGER qualify for your Resale Certificate

Specifics/Clarification:

- Resale cardholders are responsible for informing all card users of restrictions on the use of their resale certificate
- Resale Cards are to be used for business purposes only
- Misuse of a Resale Card will result in:
  - Immediate cancellation and demand for the surrender of the Resale Cards
  - Retroactive denial of exemption and payment of all sales tax formerly exempted under the resale certificate

Finance Department

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PETERSBURG
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PETERSBURG BOROUGH
APPLICATION FOR RESALE CERTIFICATE

Finance Department
P.O. Box 329, Petersburg, Alaska 99833
Phone 907.772.4425 Fax 907.772.3759

All businesses making local purchases for resale must apply for and obtain a Resale Exemption Certificate for exemption. Resale Exemption Certificates are only issued to businesses that are registered with the Petersburg Borough. Certificates will not be issued if an account is not in compliance. (The Petersburg Borough Code Chapter 4.28, Section 4.28.045, Resale)

Certificates are permanent, while the applicant is in business, and must be presented at time of purchase requesting sales tax exemption. All businesses that are issued a resale certificate must be in compliance with the Sales Tax Ordinance. Application will not be processed if information is not complete.

BUSINESS NAME: _____

MAILING ADDRESS: _____

PHYSICAL ADDRESS: _____

PHONE NUMBER: _____ **EMAIL:** _____

TYPE OF BUSINESS (SPECIFIC): _____

_____

LIST ITEMS TO BE PURCHASED FOR RESALE: _____

_____

_____

I declare subject to the penalties prescribed in the Petersburg Borough Ordinances that this application has been examined by me and to the best of my knowledge and belief is a true and complete application. I acknowledge that I am solely responsible for purchasing within the categories listed, and I am responsible for sales tax liability resulting from misuse of the resale certificate. I understand that misuse of the Resale Certificate is unlawful and subject to prosecution and fine.

SIGNATURE: _____ **DATE:** _____

PRINT NAME: _____

OFFICE USE ONLY:

APPROVAL: _____ ***DATE:*** _____ ***RESALE NUMBER:*** _____