



## APPLICATION FOR RESALE OF GOODS CERTIFICATE

### ~Instructions~

Businesses must be registered for sales tax in order to receive a resale of goods certificate.

**FAILURE TO PRESENT THE CERTIFICATE AT THE TIME OF PURCHASE WILL RESULT IN SALES TAX BEING CHARGED ON ALL PURCHASES!**

**Certificates will not be issued if sales tax account is not in compliance.**

The resale certificate may only be used for sales tax exemption on purchases if:

1. The buyer's principal business is the resale of the property or goods; and
2. The property or goods are purchased for resale in the normal course of business without intervening use.

A business may apply for a resale certificate at the City Clerk's Office. The certificate will indicate the following:

1. The business name,
2. The type of business activity,
3. The type of items to be purchased for resale,
4. A resale certificate number, and
5. An expiration date. The resale certificate must be renewed on an annual basis.

**The buyer will be responsible for restricting purchases to the types of items listed on the certificate. Purchases made with the use of a resale certificate for any other reason are not permitted. If items that do not qualify for the exemption are purchased along with the exempt items, the buyer is responsible for separating taxable items from non-taxable items at the point of purchase.**

**Applicant is responsible for informing all card users of restrictions on the use of the resale certificate.**

The vendor shall be responsible to require the buyer to present the valid resale certificate and verify the resale certificate applies to the goods being purchased acting in good faith toward the taxing authority.

Up to four cards may be issued to a business, but the applicant is responsible for educating all persons authorized to use the resale certificate on the proper use of the buyer's resale certificate privileges.

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Review the Resale Category list and select up to four categories that describe the types of items your business purchases in Nome for resale.

If you need help in selecting the categories that adequately meet your needs, please contact the City Clerk's Office at 443-6603.



# APPLICATION FOR RESALE OF GOODS CERTIFICATE

City Clerk's Office  
City of Nome  
P.O. Box 281  
Nome, AK 99762  
907-443-6603

All businesses making local purchases for resale must apply for and obtain a Resale of Goods Certificate for exemption. Resales of Goods Certificates are only issued to businesses that are registered and current in filing and remitting sales tax. Certificates will not be issued if account is not in compliance.

Certificates are valid on a calendar year basis. Application will not be processed if information is not complete or if application fee is not submitted.

This is a **NEW APPLICATION** \_\_\_\_\_ **RENEWAL** \_\_\_\_\_ for January 1 through December 31, \_\_\_\_\_.

Business Name: \_\_\_\_\_ City Tax# \_\_\_\_\_

Mailing Address: \_\_\_\_\_ Street Address \_\_\_\_\_

Person Responsible for Resale Certificate(s) \_\_\_\_\_

Type of Business Activity \_\_\_\_\_

### TYPES OF ITEMS TO BE PURCHASED FOR RESALE (limit 4) – Please see Resale Category List

**NEW APPLICATIONS** and **RENEWALS** enter Resale Category below:

- |          |          |
|----------|----------|
| 1. _____ | 3. _____ |
| _____    | _____    |
| 2. _____ | 4. _____ |
| _____    | _____    |

CERTIFICATE FEE: \$150.00 Limit 4 cards per business.

Name of person(s) who will carry card(s). PLEASE PRINT:

- |          |          |
|----------|----------|
| 1. _____ | 3. _____ |
| 2. _____ | 4. _____ |

**ORIGINAL RESALE CARDS MUST BE PRESENTED TO THE SELLER AT THE TIME OF PURCHASE IN ORDER TO RECEIVE THE EXEMPTION, NO COPIES.**

I declare subject to the penalties prescribed in the City of Nome Municipal 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 \_\_\_\_\_ Printed Name \_\_\_\_\_ Date \_\_\_\_\_

### Clerk's office use only

Number of Cards \_\_\_\_\_ Date Rec'd \_\_\_\_\_ Receipt # \_\_\_\_\_ Amt. Paid \_\_\_\_\_

Tax Account Compliance YES NO Date Issued \_\_\_\_\_ Expiration Date: 12/31/20\_\_

#### 17.10.190 Resale certificate.

(a) No sale will be considered a "sale for resale without alteration" for purposes of taxation under this chapter unless, at the time of sale, the buyer presents the seller with a valid city resale certificate applicable to the good or service purchased.

(b) Any person may apply for a resale certificate by submitting an application on a form prepared by the city clerk together with an application fee of one-hundred fifty dollars. The form shall contain the following information:

(1) Name of applicant;

(2) Identification of the good or service the applicant intends to resell without alteration;

(3) Copy of the applicant's city sales tax certificate;

(4) Description of the manner in which the good or service will be resold;

(5) Such other and further information reasonably requested by the city clerk.

(c) Upon receipt of a complete application, the city clerk or the clerk's designee shall grant or deny the application in whole or in part within five business days from the date the application was submitted.

(d) Any applicant whose application is denied may appeal the denial to the city manager. The appeal shall be made in writing, state the reasons therefore and shall be submitted within ten calendar days from the date of issuance of the city clerk's decision.

(e) The city manager shall issue a written decision on an appeal no later than twenty calendar days from the date of receipt of the appeal. The city manager's decision shall be final.

The applicant may appeal the city manager's decision by filing a written notice of appeal with the Superior Court for the Second Judicial District of Nome, in accordance with court rules for administrative appeals. Any appeal must be filed no later than thirty days from the date of issuance of the city manager's decision.

(f) The city clerk may issue regulations regarding resale certificates. Such regulations shall be approved by the city council by resolution.

(g) Resale certificates shall expire the end of each calendar year unless renewed. The renewal application fee shall be one-hundred fifty dollars. A renewal application shall identify any information that has changed since the date of the previous application. The city clerk may require submission of additional information with a renewal application. (Ord. O-03-07-1 § 3, 2003)