

HAINES BOROUGH
BOX 1209 HAINES, ALASKA 99827

INSTRUCTIONS FOR COMPLETING CONSTRUCTION SALES TAX REFUND FORM

In accordance with Haines Borough Code, Chapter 3.80.050, a refund will be given on all sales tax paid on construction materials and services that exceed \$5,000.00 during a twelve (12) month period for EACH construction project. A total of three, twelve (12) month extensions may be applied for. Invoices and completed application forms must be submitted within one (1) year following the end of each twelve (12) month time period.

Receipts or invoices must include **NAME OF BUYER** and **DATE**, that has been handwritten or typed by the **MERCHANT**.

COLUMNS: (Adhering to the following instructions will help to expedite the review process by staff)

1. -Please list your invoices in chronological date order according to business supplier
 -List each invoice on one line.
2. -Include invoice number from receipt (if available).
3. -Please group the invoices under one business name in date order; then start with another business; invoices submitted with the completed forms will be returned after processing.
 -Clip receipts together by business and in the order that you listed them.
4. -List the total amount paid before the sales tax was added.
5. -Items that do not become a **PERMANENT PART OF THE STRUCTURE** (i.e. tools, paint brushes, tarps, etc. are non-construction items).
 Please be very thorough with this column. You must review each item and mark the non-construction items on the invoice, with a highlighter and deduct those items from Column #4.
6. -Construction items include labor as well as materials.
7. -Calculate sales tax by multiplying Col. #6 (construction materials) by the applicable sales tax (5.5 % if purchased in the City; or 1.5% if purchased /serviced in the Borough.
 -Add up column #7 and enter Total at the Bottom.

NOTE: Review and issue of refund checks may take the borough office 6-10 weeks, or more.

EXAMPLES OF NON-CONSTRUCTION ITEMS (for Column #5)

Below is a partial list of Personal Property items that are not considered as construction materials, since they do not become a permanent part of the structure or Real Property. Please call the Borough office, 766-2711, if you have any questions.

Appliances	Light Bulbs	Smoke Detectors
Brooms	Paintbrushes, trays, covers, paint thinner	Rental of Tools
Cable for T.V./C.B.'s	Power tools	Work apron
Electric cords	Propane tanks	Miscellaneous
Fire extinguishers	Saw blades, razors	Disposable Items
Gasoline/diesel	Speed square	
Generators	Tarps & Visqueen (unless used as a vapor barrier)	
Glue gun	Wood stove and parts	
Hand tools	Tape	

