

Wasilla Municipal Code 5.16.050

A. The following transactions are exempt from sales tax:

1. Sales of real property and interests in real property.
2. Casual and isolated sales, rentals or services, not made:
 - a. In the ordinary course of business; or
 - b. Pursuant to a business license; or
 - c. By sellers representing themselves to be in the business of making such retail sales, rentals or services.
3. Sales of securities, insurance and bonds of guaranty and fidelity.
4. The following fees charged by banks, savings and loan associations, credit unions and investment banks:
 - a. Fees associated with deposit accounts, including service fees, monthly account fees, nonsufficient funds (NSF) fees, and attachment fees.
 - b. Fees for the purchase of bank checks, money orders, travelers checks, foreign currency and similar products for payments.
 - c. Fees for, or commissions on, the sale, exchange or transfer of currency, stocks, bonds and other securities.
 - d. Fees for the use of automatic teller machines and for transactions made through automatic teller machines, notary fees and overdraft protection fees.
 - e. Loan transaction fees and escrow collection services.
 - f. Safe deposit box rentals or fees.
5. Contracts to transport elementary or secondary school students to and from school.
6. Sales of food in lunchrooms or cafeterias in elementary, secondary or post-secondary schools that are operated primarily for the convenience of school students and faculty, and not operated for profit.
7. Sales, rentals or services which the city is prohibited from taxing by the Constitution or statutes of the United States or the state of Alaska.
8. Sales of subscriptions to newspapers and other periodicals.
9. Sales, rentals and services by or to the United States, the state of Alaska, and any of their agencies, instrumentalities, or political subdivisions and federally recognized Indian tribes. This exemption does not apply to the following:
 - a. Sales of gaming by federally recognized Indian tribes, political subdivisions, and municipalities; or
 - b. Retail sales, services or rentals by the city as follows:
 - i. Sewer and water utility sales, services and rentals;
 - ii. Wasilla Municipal Airport sales, services and rentals;

- iii. Wasilla museum and visitor center sales;
 - iv. Rents for commercial properties owned by the city.
10. Dues or fees to nonprofit clubs, labor unions or fraternal organizations.
 11. Sales of admission to school entertainments, school athletic events, and events conducted for the benefit of charitable or community organizations. Retail sales by a school sanctioned activity group raising funds for its approved purpose. This exemption does not apply to sales of gaming property.
 12. Sales of air, train, boat, cruise line or bus tour transportation, car rentals, accommodations, or admission to entertainment events, where the service is provided outside the city, and fees or commissions related to such sales.
 13. Sales related to orbital space facilities, space propulsion systems, space vehicles, satellites or stations, to the extent of the exemption required by AS 29.45.650(h).
 14. Sales of property purchased with food coupons, food stamps, or other certificates issued under 7 U.S.C.2011 through 2036 (Food Stamp Act) or food instruments, food vouchers, or other certificates issued under 42 U.S.C. 1786 (Special Supplemental Food Program for Women, Infants and Children).
 15. Residential rentals for a term of 30 or more consecutive days.
 16. Child and adult daycare services, pre-elementary school and babysitting services.
 17. Sales of cemetery plots, caskets, funeral- and burial-related goods and services by a funeral home.
 18. Human health care services provided by a health care provider licensed by the state of Alaska under AS 8, and sales of property and services pursuant to a prescription or written order from such a person.
 19. Sales and rentals of hearing aids, crutches, wheelchairs and personal apparatus specifically manufactured for a patient.
 20. U.S. postage; and shipping and freight hauling services that originate in the city but the end destination is outside city limits.
 21. Assisted living services provided in accordance with an assisted living plan and in an assisted living home licensed as such by the state of Alaska.
 22. Sales of goods and services provided under a warranty or service contract, whether performed by the manufacturer or authorized representative of the manufacturer, and charged to a third-party warrantor for repairs, major maintenance, or both. The initial purchase of warranty or service contract would be taxed at the time of purchase. Any portion of repair paid by the customer through a deductible or other means would not be exempt under this section.
 23. Sales of commercial air transportation services.
 24. Sales of transportation services by taxicabs, limousine companies, and rideshare companies.