

CITY OF UNALASKA
RESALE CODES FOR SALES TAX EXEMPTIONS

Please review the list below and select no more than three categories of items that your business purchases for resale in Unalaska. Items eligible for exemption must either be purchased for resale to a consumer who pays Unalaska Sales Tax on the sale, or be a **component** part of a manufacturing, repair or construction process which will remain a permanent part of a final product sold to a consumer who pays Unalaska Sales Tax on the sale. See UCO 6.40.010(H) for a complete definition of "Sale For Resale".

IF you have questions, or do not see a category that meets your needs, please call the City Clerk's office at (907)581-1251.

CODE	DESCRIPTION
APPL	Appliance and home electronics sales/parts/accessories
ARTS	Art and craft materials/handcrafted items/works of art
AUTO	Automobile and vehicle parts/accessories/tires
CLTH	Clothing and accessories
CIG/TOB	Cigarettes and tobacco products
CONS	Construction materials
COMP	Computers/software/personal electronics/accessories
ELEC	Electrical materials/parts/accessories
FISH	Seafood/Bait
FUEL	Fuel
FOOD	Food and beverages
GEAR	Commercial fishing gear/safety equipment
GIFT	Gift items/gift wrap/greeting cards
GRAV	Sand/gravel/rock
GROC	Grocery items: non-food/paper products/cleaning supplies/pet supplies
HOUS	Housewares/furniture/linens
HYDR	Hydraulic materials/parts/accessories
MARE	Marine equipment/parts/accessories
OFFC	Office equipment/furniture/supplies
PERS	Personal care items/first aid/OTC medications
PLUM	Plumbing and heating equipment/parts/accessories
PUBL	Books/magazines/movies/music
SPRT	Sporting goods/firearms/ammunition
SUBC	Subcontracts to a construction contract
TOOL	Tools
WELD	Metal/welding rods