

Ketchikan Gateway Borough Sales Tax

Frequently Asked Questions

If my business is located in the City and a customer physically purchases an item in my store, do they pay sales tax?

Yes. If a customer physically enters your store and purchases an item, the purchase is subject to 6.0% sales tax regardless of whether the item is removed from the store by the customer, or shipped out.

If my business is located in the City and a customer physically purchases an item in my store, to be delivered in the Borough limits, do they pay sales tax?

Yes. If a customer physically enters your store and purchases an item to be delivered in the Borough limits, the purchase is subject to 6.0% sales tax.

If my business is located in the Borough and a customer physically purchases an item in my store, do they pay sales tax?

Yes. If a customer physically enters your store and purchases an item, the purchase is subject to 2.5% sales tax regardless of whether the item is removed from the store by the customer, or shipped out.

If my business is located in the Borough and a customer physically purchases an item in my store, to be delivered in the City limits, do they pay sales tax?

Yes. If a customer physically enters your store and purchases an item to be delivered in the City limits, the purchase is subject to 2.5% sales tax.

If my business is located in either the Borough or City and a customer phones my store and places an order from within the Borough limits, for shipment outside the Borough limits, do they pay sales tax?

Yes. If a customer phones your store from the Borough or City, and your store is located in the City limits, the sale is subject to 6.0% sales tax. If your business is located in the Borough, the sale is subject to 2.5% sales tax. Sales tax applies in this case, regardless of where the item is being shipped.

If my business is located in either the Borough or City and a customer phones my store and places an order from outside the Borough limits, for delivery outside the Borough limits, do they pay sales tax?

No. If an order is phoned in from outside Borough (the City limits are located inside the Borough) then the order is not subject to sales tax so long as the item is not delivered in either the Borough or City limits.

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If I have an internet sales website, and I physically live within the Borough or City of Ketchikan, am I required to collect sales tax?

Yes. If your orders are delivered within the Borough or City limits, you are required to collect sales tax. Items delivered within borough limits are subject to 2.5% sales tax and items delivered within city limits are subject to 6.0% sales tax. However, items delivered outside the Borough are not subject to sales tax.