

Exemptions under Federal and Alaska State Law

1. Sales to or uses by an agency of the United States government, an instrumentality of the State of Alaska as that term is defined in AS 39.52.960, a municipality or school district, including the Anchorage School District, a Regional Housing Authority created pursuant to A.S.18.55.996, or a Native entity or tribe included on the federal list published under 25 U.S.C. 5131.
2. Sales to or uses by foreign diplomats under the Foreign Missions Act (22 U.S.C. 4301 *et seq.*).
3. A purchase made with (a) food coupons, food stamps, or other type of allotment issued under 7 U.S.C. 2011--2036 (Food Stamp Program); or (b) food instruments, food vouchers, or other type of certificate issued under 42 U.S.C. 1786 (Special Supplemental Food Program for Women, Infants, and Children). For purposes of this subsection, the value of a food stamp allotment paid in the form of a wage subsidy as authorized under AS 47.25.975(b) is not considered to be an allotment issued under 7 U.S.C. 2011--2036 (Food Stamp Program) (AS 29.45.650(f)).
4. Sales to or uses by the Alaska Life and Health Insurance Guaranty Association (AS 21.79.130).
5. Sales or use of goods related to an orbital space facility (AS 29.45.650(h)).
6. The retail sale, use, or transfer of refined fuel (AS 29.45.650(i)).
7. A construction contract awarded by the state or a state agency, or on a subcontract awarded in connection with the project funded under the construction contract (AS 29.45.650(k)).
8. The transfer of real property (AS 29.45.650(l)).