



**KENAI PENINSULA
Borough**

Sales Tax

A Division of the Finance Department

144 North Binkley Street, Soldotna, AK 99669 | (P) 907-714-2175 | (F) 907-714-2376 | www.kpb.us

Sales Tax Account # 0213517R

FASTENAL COMPANY PURCHASING
PO BOX 1206
WINONA MN 55987

November 25, 2025

Each year the Kenai Peninsula Borough receives numerous inquiries regarding the appropriate use of resale certificates. In response to these questions, we would like to remind you of the rules pertaining to resale certificates.

Dear Resale Certificate Holder,

Please find below your RESALE CERTIFICATE, which is NOT an EXEMPT CERTIFICATE. This simply means that you may buy items using this card that are to be resold to a final consumer. KPB 5.18.210 outlines the items that are eligible for resale treatment as follows:

- A. Sales to a wholesale or retail dealer in the property sold, for the purpose of resale by the dealer;
- B. Sales of personal property as raw material to a person engaged in manufacturing for sale, where the property sold is consumed in the manufacturing process of, or becomes an ingredient or component part of a product manufactured for sale by the manufacturer;
- C. Sales of person property as raw material to a licensed building contractor where the property sold becomes a component part of the product sold by that building contractor.

In addition, KPB 5.18.220 allows services to be purchased for resale when the sale of intermediate services are to a business, the charge for which will be passed directly by that business to a specific buyer.

The only items that you are eligible to buy for RESALE are those items that are specified on your certificate (below). Items purchased and subsequently consumed in the ordinary course of business and not directly billed to the end customer are NOT eligible to be purchased using a resale certificate.

It is your responsibility as a RESALE CERTIFICATE HOLDER to account for those items purchased for resale. Improper use or inadequate documentation of items purchased utilizing the below resale certificate, may result in the following:

- 1. Immediate cancellation and demand for surrender of the Resale Certificate.
- 2. Retroactive denial for the exemption and collection of sales tax formerly exempt.

If you should have any questions concerning the use of your resale certificate, or any other sales tax issue, do not hesitate to contact the KPB Sales Tax Division at (907) 714-2175 or toll-free within the Borough at 1-800-478-4441.

Thank you,
Kenai Peninsula Borough
Sales Tax Division

Kenai Peninsula Borough
2026 Sales Tax RESALE Certificate
MUST BE PRESENTED AT TIME OF EACH PURCHASE
Card #: 000147R26N1 Issued: 11/25/2025 Expires: 12/31/2026

DBA: FASTENAL COMPANY PURCHASING
NAICS: INDUSTRIAL SUPPLIES MERCHANT
WHOLESALEERS
Authorized Buyer: Elizabeth Jerbi

BLDG MAT-GENERAL
MISC.HARDWARE/TOOL-RETAIL

Account: 0213517R Supervisor: *Laura Lyngfelt*