

Presented by: The Manager
Presented: 06/08/2026
Drafted by: Law Department

ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 2026-33

An Ordinance Amending the Uniform Sales Tax Code to Repeal the Exemption of Agent Commissions for Negotiated Sale or Lease Under CBJC 69.05.040.

BE IT ENACTED BY THE ASSEMBLY OF THE CITY AND BOROUGH OF JUNEAU, ALASKA:

Section 1. Classification. This ordinance is of a general and permanent nature and shall become a part of the City and Borough of Juneau Municipal Code.

Section 2. Amendment of Section. CBJC 69.05.040, Exemptions, is amended to read:

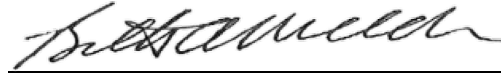
69.05.040 Exemptions.

The tax levied under this chapter shall not apply to the following transactions:

(40) ~~[Reserved.] The commission paid to an agent for negotiating the sale or lease of tangible personal property on behalf of the owner of the property provided that the commission is the only compensation paid to the agent for negotiating the sale. The commission exemption does not apply to the retail price of the sale or lease of tangible personal property.~~

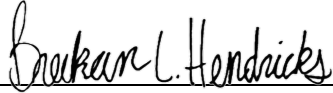
Section 3. Effective Date. This ordinance shall be effective October 1, 2026.

Adopted this 27 day of July, 2026.



Beth A. Weldon, Mayor

Attest:



Breckan L. Hendricks, Municipal Clerk