

Presented by: The Manager
Presented: 05/27/2026
Drafted by: Law Department

ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 2026-28

An Ordinance Amending the Uniform Sales Tax Code to Repeal the Sellers' Compensatory Collection Amount.

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. Repeal of Section. CBJC 69.05.080, Sellers' compensatory collection amount, is repealed and reserved in its entirety:

69.05.080 ~~Sellers' compensatory collection amount.~~ Reserved.

~~All sellers and persons rendering sales tax returns to the City and Borough, including marketplace facilitators collecting and remitting tax on behalf of sellers, shall be allowed to compensate themselves for costs incurred in the collection, recordkeeping, remittance, and accounting for the tax imposed by taking \$30.00 of the tax due as a tax collection discount to reduce the tax to be remitted on any period return that is timely filed with a remittance of all sales tax due, provided, however, that the tax collection discount may reduce the tax to zero but shall not result in a credit. The deduction may not exceed \$30.00 for any filing period, and may not be taken if any sales tax, penalty, or interest is due for any previous filing period. Effective February 1, 2022, the deduction may not be taken if any submittal method other than the CBJ online portal is used for the filing of a return.~~

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

4 Adopted this 8 day of June, 2026.
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8 Beth A. Weldon, Mayor

8 Attest:

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11 Breckan L. Hendricks, Municipal Clerk
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