

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

RESOLUTION OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 4048

A Resolution Regarding the Allocation of the Hotel-Bed Tax.

WHEREAS, the Hotel-Motel Room Tax, also known as Hotel-Bed Tax (HBT), was established by the voters via ratification of Ordinance 80-36 with the intent of the Assembly to utilize collected funds for activities promoting the community and its attractions and providing for the needs of visitors; and

WHEREAS, the Assembly, upon voter approval for a 3% to 5% tax increase, expanded the intended use of the HBT to include funding the Juneau Convention and Travel Juneau and established a budget for that purpose in 1984; and

WHEREAS, since voter approval of a 5% to 7% tax increase in 1988, the HBT revenues varied with time to meet the needs of the intended purposes; and

WHEREAS, the voters ratified Ordinance 2019-36 creating an additional temporary 2% HBT for 15 years with the intent to fund improvements to Centennial Hall; and

WHEREAS, the current allocation of the 9% HBT is: 4% to Tourism Promotion; 3% to Centennial Hall Operations; and 2% to Centennial Hall Improvements; and

WHEREAS, the Assembly desires the ability to provide stable budgeting and meet the needs of Travel Juneau (tourism promotion) and Centennial Hall operations, and to respond to other needs of the community, including ensuring that Juneau preserves excellent access to public amenities.

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

Section 1. Repeal of Prior Resolutions. The City and Borough of Juneau Assembly repeals Resolution 3040(b)(am).

Section 2. Intended Allocation of 9% Hotel-Bed Tax. The City and Borough of Juneau Assembly will provide funding priorities for use of the nine percent (9%) HBT to the Manager at the beginning of each budget year, which should include allocating the 2% temporary tax to Centennial Hall improvements as expressed by the voters in 2019, as well as funding for tourism promotion and Centennial Hall operations, affordable housing, and necessary general government expenditures which benefit the community. The Manager shall then be responsible for presenting budget recommendations based on HBT revenues and the needs of the community and visitors to our community.

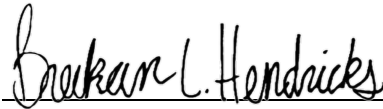
Section 3. Effective Date. This resolution shall be effective immediately after its adoption.

Adopted this 8th day of June.

A handwritten signature in cursive script, appearing to read "Beth A. Weldon", written over a horizontal line.

Beth A. Weldon, Mayor

Attest:

A handwritten signature in cursive script, appearing to read "Breckan L. Hendricks", written over a horizontal line.

Breckan L. Hendricks, Municipal Clerk