

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

ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 2026-27(am)

An Ordinance Amending the Uniform Sales Tax Code to Amend the Cap on Single Goods and Services 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:

(21) That part of a selling price of a single item that exceeds ~~\$14,300.00~~ \$50,000.00.

This amount will be adjusted ~~in 2026~~ on January 1, 2028, and every two calendar years thereafter consistent with the Consumer Price Index for all urban consumers for the Anchorage metropolitan area compiled by the United States Department of Labor, Bureau of Labor Statistics. Adjustments to the amount listed will be rounded to the nearest \$100.00.

(a) For purposes of this subsection, a single item is:

(i) An item sold in a single sale consisting of integrated and interdependent component parts affixed or fitted to one another in

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2 such a manner as to produce a functional whole. Optional
3 accessories, including goods, services, and contracts for services, if
4 used or essential for the operation of the item, shall be considered
5 part of the functional whole; or

6 (ii) A single delivery of fuel oil in excess of 50,000 gallons delivered by
7 marine transportation to a single customer.
8

9 (b) This section does not apply to the sale of jewelry. For purposes of this
10 subsection:

11 (i) "Jewelry" is defined as any tangible item of personal property
12 ordinarily wearable on a person consisting in whole or in part of
13 any metal or gem customarily regarded as precious.

14 (ii) "Precious gems" means any gem that is valued for its character,
15 rarity, beauty or quality, including, but not limited to, diamonds,
16 rubies, emeralds, sapphires, opals, pearls or any other such
17 precious gems or stones.
18

19 (iii) "Precious metals" means any metal that is valued for its character,
20 rarity, beauty or quality, including, but not limited to, gold, silver,
21 platinum, titanium, or any other such metals.

22 (c) Notwithstanding the exemption provided in this subsection, for a motor
23 vehicle with a selling price of \$50,000.00 or less, that part of the selling
24 price that exceeds \$15,000.00 shall be exempt from taxation. For a motor
25 vehicle with a selling price greater than \$50,000.00, that part of the

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2 selling price that exceeds \$50,000.00 shall be exempt from taxation.

3 Adjust with Consumer Price Index as provided under subsection (21).

4 (22) That portion of the selling price of a single service that exceeds ~~\$14,300.00~~
5 \$50,000.00. This amount will be adjusted ~~in 2026~~ on January 1, 2028, and every
6 two calendar years thereafter consistent with the Consumer Price Index for all
7 urban consumers for the Anchorage metropolitan area compiled by the United
8 States Department of Labor, Bureau of Labor Statistics. Adjustments to the
9 amount listed will be rounded to the nearest \$100.00. For the purposes of this
10 subsection, a single service is an interrelated and interdependent function
11 necessary to perform a specified action. If a single service is performed over a
12 period exceeding one month, the selling price must be apportioned to a monthly
13 or invoice basis, whichever is more frequent, proportionate to the service
14 performed, except for:

- 15
16 (a) A commission paid to an agent for negotiating the sale of real property, or
17 (b) A written contingent fee agreement award or settlement.
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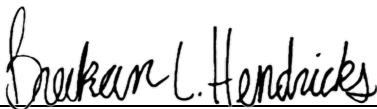
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20 **Section 3. Effective Date.** This ordinance shall be effective October 1, 2026.

21 Adopted this 8 day of June, 2026.

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24 Beth A. Weldon, Mayor

25 Attest:



Breckan L. Hendricks, Municipal Clerk