

Presented by: The Manager  
Presented: 06/14/2021  
Drafted by: R. Palmer III

**ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA**

**Serial No. 2021-29(b)**

**An Ordinance Amending the Sales Tax Code and the Hotel-Motel Room Tax Code Regarding the Compensatory Collection Discount.**

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.** CBJ 69.05.080 Sellers' compensatory collection discount, is amended to read:

**69.05.080 Sellers' compensatory collection discount.**

All sellers and persons rendering sales tax returns to the City and Borough, including transportation network companies collecting and remitting tax on behalf of transportation network drivers, 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.

**Section 3. Repeal of Section.** CBJ 69.07.060 Operator's compensatory collection discount, is repealed and reserved.

**69.07.060 Reserved.**

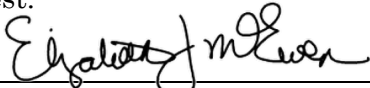
**Section 4. Effective Date.** This ordinance shall be effective 30 days after its adoption.

Adopted this 13<sup>th</sup> day of September, 2021.



Beth A. Weldon, Mayor

Attest:



Elizabeth J. McEwen, Municipal Clerk