

Presented by: The Manager
Presented: 11/22/2021
Drafted by: R. Palmer III

ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 2021-44

An Ordinance Amending the Uniform Sales Tax Code Related to the Sale of Goods and Services Aboard Cruise Ships.

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:

...

- (4) Sales of goods which are transported into the City and Borough on a cruise ship, which do not leave the cruise ship, and where the entire transaction, both payment and delivery, take place on board the cruise ship outside of the Gastineau Channel. In addition, sales of services where the entire transaction, both payment and performance of the service, take place on board the cruise ship outside of Gastineau Channel. For purposes of this exemption, "cruise ship" means a commercial passenger vessel that carries passengers, but does not include any vessels:
 - (a) Authorized to carry fewer than 20 passengers;
 - (b) That do not provide overnight transportation for at least 20 passengers for hire; or
 - (c) That are operated by the United States, State of Alaska, or a foreign government.

For the purposes of this exemption, Gastineau Channel means that body of water adjacent to Juneau and Douglas, Alaska, North of Marmion Island, and South of the Juneau-Douglas Bridge.

...

Section 3. Effective Date. This ordinance shall be effective 30 days after its adoption.

Adopted this 13th day of December, 2021.



Beth A. Weldon, Mayor

Attest:



Elizabeth J. McEwen, Municipal Clerk