

Presented by: The Manager
Introduced: 02/13/2017
Drafted by: A. G. Mead

ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 2017-03

An Ordinance Amending the Uniform Sales Tax Code to Establish a Tax Exemption for the Sale of Goods 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. CBJ 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, and sales of services where the entire transaction, both payment and performance of the service, take place on board the cruise ship. 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 twenty passengers;
 - (b) That do not provide overnight transportation for at least twenty passengers for hire;
or
 - (c) That are operated by the United States, State of Alaska, or a foreign government.

...

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

Adopted this 6th day of March, 2017.



Rendell D. Koelsch, Mayor

Attest:


for Laurie J. Sica, Municipal Clerk