

Registration Requirements

69.05.170 A person, firm, co-partnership, corporation or other business entity shall register with the manager before making retail sales, rendering services of making rentals within the City and Borough of Juneau.

No fee is required for the registration.

No person, engaged in business, is exempt from sales tax registration in 69.05 by reason of:

1. volume of sales, or
2. all sales made are exempt from the tax, or
3. all sales made are to exempt entities.

Who must register?

All retailers, wholesalers and other persons must register.

All service providers, whether they have a permanent location or are temporarily in CBJ providing service, must register.

All lessors of equipment and commercial real property must register.

Change in ownership: Whenever there is a change in ownership of a business, the withdrawing owner must notify the sales tax office by filing a final return. The new owner shall register by completing a registration form with the sales tax office.

A "change in ownership" for purposes of registration occurs:

1. upon the sale of a business by one individual, firm or corporation to another individual, firm or corporation;
2. upon the dissolution and winding up of a partnership;
3. upon incorporation of a business previously operated as a partnership or sole proprietorship;
or
4. upon change from a corporation to a partnership or sole proprietorship.

Reorganization with the withdrawal of one or more partners or the substitution or addition of one or more partners will not be considered as a "change in ownership". In such cases the partnership, upon notifying the sales tax office in writing of its reorganization, may continue to operate under the same sales tax account number.

Change in location or name. Whenever the place of business is moved to a new location, or the name under which the business is conducted is changed, without a change in ownership, the seller must notify the sales tax office in writing of such change.

Business closure. When a business is closed or a business discontinues a taxable nexus within CBJ, the old business owner must notify the sales tax office in writing by filing a final return within fifteen days after the date of closure.

1. It is the responsibility of the owner to inquire about refunds or outstanding balances due and to show that all tax obligations have been paid.
2. It is the responsibility of the purchaser of a business, before finalization of a sale, to verify with the sales tax office that the owner has filed all sales tax returns and has paid all sales tax due.

If the owner has delinquent sales tax due, the purchaser shall with hold a sufficient portion of the purchase money to pay the amount of sales taxes, penalties and interest as may be due and unpaid to CBJ. Failure to with hold from the purchase money or to otherwise provide for or make the payment of the taxes, interest and penalty owed by the business, the purchaser shall be personally liable for the payment of the taxes, penalties and interest accruing and unpaid to CBJ.