

Presented by: The Manager
Presented: 01/12/2026
Drafted by: Law Department

ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 2026-04

An Ordinance Amending the Rebate for Qualifying Senior Citizens Code.

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 69.05.046, Rebate for qualifying senior citizens, is amended to read:

69.05.046 Rebate for qualifying senior citizens.

(a) An individual ~~Any individual who qualifies for a senior citizen sales tax exemption~~ shall qualify for a hardship rebate if the criteria set forth in this section are met. Applicants shall be entitled to a \$325.00 rebate every year the applicant qualifies. Rebates for approved applications shall be remitted by September 30.

(b) Criteria. The following criteria must be met in order for an applicant to be eligible for a hardship rebate:

(1) The applicant must be 65 years or older; ~~hold a valid senior citizen tax exemption card; and~~

(2) The applicant must be a resident of the State of Alaska;

(3) The applicant must be a resident of the City and Borough of Juneau; and

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2 ~~(4)(2)~~ The applicant's gross income, from all sources in the prior year, may not exceed
3 250 percent of the most current U.S. Federal Poverty Guidelines for the State of
4 Alaska.

5 (c) Procedure. An application for a hardship rebate must be received by the sales tax
6 administrator or postmarked by June 30 of the calendar year in which the rebate is
7 sought. The following documentation must be submitted:

8 (1) A federal income tax return filed in the same year in which the rebate is sought,
9 or an affidavit, signed by the applicant, verifying that the applicant is exempt
10 under federal law from filing a federal income tax return; and

11 (2) A hardship rebate application supplied by the sales tax administrator, including
12 any necessary attachments or additional documentation as may be required by
13 the administrator and this chapter.

14 (d) Appeal. A final determination of the sales tax administrator as to whether a person is
15 qualified to receive the hardship rebate may be appealed in accordance with CBJ
16 69.05.180.

17 (e) As used in this section, the term "resident of the State of Alaska" means a person who is
18 physically present in the state with the intent to remain in the state indefinitely and to
19 make a home in the state. A person demonstrates the intent required under this
20 subsection by maintaining a principal place of abode in the state for at least 30
21 consecutive days immediately preceding the date of application for the senior citizen
22 hardship rebate, and by providing other proof of intent as may be required by the
23 manager, which may include proof that the person is not claiming residency outside the
24 state or obtaining benefits under a claim of residency outside the state. A person who
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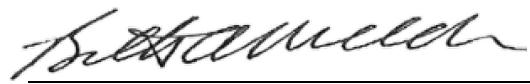
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2 establishes residency in the state remains a resident during an absence from the state
3 unless, during the absence, the person establishes or claims residency in another state
4 or country or performs other acts or is absent under circumstances that are inconsistent
5 with the intent required under this subsection to remain a resident of this state.

6 (f) As used in this section, the term “resident of the City and Borough” means a person who
7 has established a residence in the City and Borough and has the intent to remain in the
8 City and Borough indefinitely and to make a home in the City and Borough. A person
9 demonstrates the intent required under this subsection by maintaining a principal place
10 of abode in the City and Borough for at least 30 consecutive days immediately preceding
11 the date of application for the senior citizen hardship rebate and by providing other
12 proof of intent as required by the manager.

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

17 Adopted this 9 day of February, 2026.

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20 Beth A. Weldon, Mayor

21 Attest:

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23 Breckan L. Hendricks, Municipal Clerk
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