

ADMINISTRATIVE GUIDELINES
RESIDENTIAL CURBSIDE COMPOST REMOVAL
Procedure 446

Effective April 8, 2026

CBJ 69.05.040(46) - Residential curbside compost removal.

Sales of residential curbside compost removal services are exempt from City and Borough of Juneau sales tax.

This exemption applies to compost removal services provided directly to residential customers for the collection of compostable household organic waste.

The purpose of this exemption is to reduce the amount of organic waste entering the landfill and to support residential composting programs within the community.

What Qualifies for the Exemption

To qualify, the service must:

- Be provided to a residential household
- Involve curbside collection of compostable materials for organic waste processing

Residential

For the purpose of this exemption, *residential* means a home located within the City and Borough of Juneau that is maintained for year-round use. Residential includes bundled residences, attached homes, condominiums, and mobile homes located within mobile home parks.

What Does Not Qualify

This exemption does not apply to:

- Garbage, solid waste, or recycling collection services (see CBJ 69.05.040(45))
- Compost removal services provided to commercial customers
- One-time hauling or cleanup services

Reporting the Exemption

Merchants providing qualifying residential curbside compost removal services should report the total sales and deduct the exempt amount under exemption code 46 – Residential Curbside Compost Removal on their sales tax return.

Merchants must maintain records supporting the exempt sales.