



CITY AND BOROUGH OF JUNEAU, ALASKA
Finance Department – Sales Tax Division
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****IMPORTANT NOTICE****
Hotel/Motel Tax Rate Increase

In the October 1, 2019 CBJ Municipal Election, voters approved an increase to the CBJ Hotel/Motel tax, raising the tax rate from 7% to 9%. This increase will become effective **January 1, 2020**.

The increased Hotel/Motel tax of 9% must be collected in addition to the CBJ Sales Tax of 5% for a total tax collected of 14%. Each guest is responsible for paying both taxes. The taxes are due at the time of collection of the rent. Hotel/motel operators, (*including small scale, short-term vacation rental operators*) are responsible for the collection of both the 9% Hotel/Motel tax and the 5% CBJ Sales Tax.

If you are an operator that advertises through hosting platforms such as Airbnb and VRBO, be advised that both platforms now allow hosts to set the appropriate tax rates to charge and collect the total tax of 14% at the time of booking. The platforms will then forward the collected taxes to the host for payment to CBJ. This is a relatively new feature for Airbnb. Contact the Airbnb Help Center or CBJ Sales Tax Office for instructions and/or assistance in setting up this tool.

If there are any questions regarding the increased Hotel/Motel Tax rate, please contact the CBJ Sales Tax Office at the above email address or phone number for more details.

Sincerely,

Clinton Singletary
Sales Tax Administrator