



CITY AND BOROUGH OF JUNEAU, ALASKA  
Finance Department – Sales Tax Division  
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December 2022

**\*\*NOTICE OF SALES TAX CODE CHANGES\*\***

On November 30, 2022, the CBJ Assembly adopted Ordinance 2022-61 to amend the Sales Tax Code allowing for very small businesses to file sales tax returns on an annual basis.

**When and How?**

Effective December 30, 2022, businesses that have less than \$20,000 in gross sales per year will have the ability to file sales tax returns annually instead of quarterly. If a business opts-in to the annual filing option, the business will be required to file quarterly returns if gross annual sales exceed \$20,000.

Existing businesses wishing to opt-in for the 2023 tax year will need to submit a completed application to the Sales Tax Office prior to the deadline for the first regular filing period, which for existing quarterly filers will be April 30, 2023. New businesses starting on or after December 30<sup>th</sup> can submit an application with their Business Registration Form. The Request to File Annually can be found online under 'Registration Forms' at: <https://juneau.org/finance/sales-tax-forms>

Please note: Accounts can only be switched to annual filing status at the beginning of the calendar year before any returns for the year have been filed by the merchant. Requests approved mid-year will need to continue to file quarterly returns through the end of the current calendar year. Existing sales tax accounts must be in compliance to be eligible.

Thank you for your effort in keeping in compliance with the CBJ Sales Tax code. Please contact the CBJ Sales Tax office at the email address or phone number listed above if you have any questions on this matter.