



CITY AND BOROUGH OF JUNEAU, ALASKA  
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January 2025

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

On December 16, 2024, the CBJ Assembly adopted Ordinance 2024-37 to amend the Sales Tax Code, adding some definitions and allowing for an itinerant business sales tax filing process.

A summary of changes is shown below, and the full text of the Ordinance is attached for reference.

**New Definitions**

CBJ Sales Tax Code definitions have been updated to include the following as an effort to provide greater clarity to merchants.

Digital Goods are now clearly defined in the CBJ Sales Tax Code as any product delivered electronically, whether downloaded, streamed, or subscribed to. In addition, the sale of digital goods is now included in the definition of *Retail Sale* to further clarify that the sale of digital goods when the purchaser is located within the City & Borough of Juneau are considered taxable sales. Please note that merchants making sales of digital goods with no physical nexus in CBJ are required to register and file with the [Alaska Remote Sellers Sales Tax Commission](#) rather than CBJ directly.

Donation has been defined to provide clarity for eligible nonprofit organizations seeking to understand what may or may not be reportable as a “sale” versus a “donation”. The primary deciding factor should be whether the provider “neither expects nor receives anything more than goods or services of insubstantial value relative to the provided consideration.”

Membership Fees or Dues has been added to the definitions as “the price members pay to be in an association, chamber, nonprofit, or organization. ” This helps clarify the difference between a “membership” and a “donation” primarily for eligible nonprofit organizations. This new definition further expresses the expectation that memberships are a reportable sale, whether fully exempt from sales tax or not.

**Itinerant Businesses**

Effective January 15, 2025, merchants who are not residents of Juneau, and who conduct business within Juneau for no more than fifteen consecutive days are eligible to register with the sales tax office as an itinerant business. Itinerant businesses will be required to file sales tax returns and remit any taxes due within 48 hours of the completion of their business in Juneau, or before they leave the city, whichever comes first.

Itinerant businesses that already have a permanent registration with the CBJ sales tax office are encouraged to reach out to understand more about the options for updating their registration and alleviating the burden of filing requirements throughout the year when they are not doing business in Juneau.

Please note that at this time, CBJ is unable accommodate itinerant businesses for online filing; sales tax reporting will need to be done on paper or fillable PDF submitted via email. Contact the CBJ Sales Tax Office for more information.

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.

Presented by: The Manager  
Presented: 11/18/2024  
Drafted by: Law Department

**ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA**

**Serial No. 2024-37**

**An Ordinance Amending the Uniform Sales Tax Code Related to Definitions, a Temporary Sales Tax Registration, and Deposits by Nonresidents.**

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 69.05.010 Definitions, is amended to read:  
**69.05.010 Definitions.**

The following words, terms and phrases, when used in this chapter, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

...

*Digital good* means any product delivered electronically whether downloaded, streamed, or subscribed to. A digital good generally takes the form of a license to use or store in a digital or electronic format. Digital goods are generally intangible property for purposes of this chapter.

*Donation* means any voluntary consideration, whether money, credit, rights, other property, or services provided to an exempt organization, as defined in 69.05.040(11), for which

1  
2 the provider neither expects nor receives anything more than goods or services of insubstantial  
3 value relative to the provided consideration.

4 ...

5 *Itinerant business* means a person, corporation, or other association engaging in sales,  
6 services, or rentals within the City and Borough for no more than fifteen consecutive days who  
7 is not a resident of the City and Borough.

8 ...

9 ...  
10 *Membership fees or dues* means the price members pay to be in an association, chamber,  
11 nonprofit, or organization. Such payment can be made one time or recurrently, may include a  
12 benefit or service, and is reportable.

13 ...

14 *Retail sale* means any sale of real or tangible personal property or digital goods,  
15 including barter, credit, installment and conditional sales, for any purpose other than resale in  
16 the regular course of business. ~~The delivery of property in the City and Borough by a seller~~  
17 ~~whose principal place of business is outside the City and Borough to a buyer or consumer is a~~  
18 ~~retail sale made within the City and Borough if such retailer maintains any office, distribution,~~  
19 ~~or sales house, warehouse or any other place of business, or solicits business or receives orders~~  
20 ~~through any agent, salesman, or other type of representation within the City and Borough.~~

21  
22 **Section 3. Amendment of Chapter.** Chapter 69.05 Uniform Sales Tax, is amended  
23 by adding a new section to read:

24 **69.05.075 Filings by itinerant businesses.**

25 A person doing business within the city and borough of Juneau on less than an annual  
basis shall file a sales tax return and remit in full the tax shown as due within forty-eight hours

1  
2 following the expiration of the registration, or prior to leaving the city and borough of Juneau,  
3 whichever occurs first. Sales tax not remitted or if the return is not timely filed such tax is  
4 delinquent and the penalties prescribed in 69.05.070(b) shall apply.

5       **Section 4. Amendment of Section.** CBJC 69.05.112 Deposit by nonresidents, is  
6 repealed and reserved.

7  
8 **69.05.112 ~~Deposit by nonresidents~~ Reserved.**

9       ~~(a) A person, corporation or other association that is about to make sales, perform~~  
10 ~~services or make rentals shall first register with the manager and shall make the deposit~~  
11 ~~required by this section unless the person has been a resident of the City and Borough for six~~  
12 ~~months prior to registering or the corporation or association is composed of such residents or~~  
13 ~~has been regularly engaged in business within the City and Borough for nine of the 12 months~~  
14 ~~preceding registration.~~

15       ~~(b) The deposit required under subsection (a) of this section must be an amount that~~  
16 ~~the manager determines is not less than the maximum amount of sales tax that the person,~~  
17 ~~corporation or other association is likely to be required to collect during any filing period within~~  
18 ~~a year of the date of registration.~~

19       ~~(c) The deposit must be refunded upon written request and a determination by the~~  
20 ~~manager that:~~

21               ~~(1) The seller has filed sales tax returns and made full remittance of sales tax~~  
22 ~~owing for the preceding year; or~~

23               ~~(2) The seller has filed a statement that the seller has ceased engaging in~~  
24 ~~transactions within the City and Borough and has remitted all sales taxes due.~~  
25

1  
2       ~~The deposit must be refunded within 30 days of the receipt of the refund request unless~~  
3 ~~the manager has initiated an audit of the seller or has otherwise questioned a return made~~  
4 ~~during the period under consideration.~~

5       ~~(d) The manager may order the withdrawal from the deposit of the seller so much as~~  
6 ~~the manager determines is required to make up for any deficiency or late payment of taxes. No~~  
7 ~~seller may engage in transactions within the City and Borough after receipt of written notice~~  
8 ~~that the manager has withdrawn all or a portion of the seller's deposit for application to a~~  
9 ~~delinquent or insufficient payment of sales taxes. Upon the deposit with the City and Borough~~  
10 ~~of funds restoring the deposit to its original amount or such higher amount as the manager~~  
11 ~~determines is appropriate in light of the actual sales experience of the seller, the seller may~~  
12 ~~again engage in transactions. A seller may not deduct the deposit amount from the seller's last~~  
13 ~~or any other sales tax return.~~

15       **Section 5. Amendment of Section.** CBJC 69.05.170 Registration, is amended to  
16 read:

17       **69.05.170 Registration.**

18       A person, firm, copartnership, corporation, itinerant business, or other business entity,  
19 including a transportation network company driver, shall register with the manager before  
20 making retail sales, rendering services, or making rentals within the City and Borough. A  
21 transportation network company that collects and remits sales tax on behalf of a transportation  
22 network company driver shall notify such transportation network company driver of the  
23 registration requirement under this section. Nothing in this section shall be construed to  
24 require a transportation network company to register with the manager.  
25

**Section 6. Effective Date.** This ordinance shall be effective 30 days after its adoption.

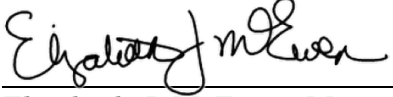
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Adopted this 16th day of December, 2024.



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Beth A. Weldon, Mayor

Attest:



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Elizabeth J. McEwen, Municipal Clerk