



CITY AND BOROUGH OF JUNEAU, ALASKA
Finance Department – Sales Tax Division
155 Heritage Way, Juneau, Alaska 99801
Phone (907) 586-5215 x 4901
Sales.tax.office@juneau.org

June, 2025

****NOTICE OF SALES TAX CODE CHANGES****
Marketplace Facilitators
Effective July 1, 2025

On May 20, 2025, the City and Borough of Juneau (CBJ) Assembly adopted [Ordinance 2025-23\(b\)am](#), amending the CBJ Sales Tax Code to address taxation requirements for marketplace facilitators and short-term rental (STR) platforms. These changes are intended to promote equitable tax collection and ensure compliance across all business models operating within Juneau.

Key Changes to CBJ Sales Tax Code

Effective July 1, 2025, marketplace facilitators, defined as a person or entity that facilitates the sale or rental of the seller's property, product, or services through a physical or electronic marketplace, are required to:

- Register with the CBJ Sales Tax Office
- Collect and remit sales tax and hotel bed tax on behalf of sellers providing goods, services, or rentals physically delivered or performed in Juneau

Examples of marketplace facilitators include: Uber, Turo, Airbnb, VRBO, DoorDash, and Rover.

The ordinance also introduces new compliance obligations for platforms facilitating short-term rentals (STRs). Specifically, STR platforms must:

- Ensure each Juneau listing displays a valid CBJ STR registration number, and
- Submit a monthly report to the CBJ Sales Tax Office of all STR registration numbers active on their platform

Important Note: Online sales of goods may fall under the authority of the Alaska Remote Sellers Sales Tax Commission (ARSSTC) rather than CBJ. If you are unsure whether your sales should be reported to CBJ or ARSSTC, please contact the CBJ Sales Tax Office for assistance.

For Sellers Currently Filing with CBJ

If you currently collect and remit sales tax directly to CBJ, you must:

- Continue to file returns for transactions made **through June 30, 2025** (return due **July 31, 2025**)
- If you will no longer be making sales outside of a marketplace platform, you must **formally close your CBJ sales tax account**
 - Do not stop filing without submitting an account closure form
 - <https://juneau.org/finance/sales-tax-forms>

While the CBJ Sales Tax Office will make efforts to contact known platforms, sellers are strongly encouraged to verify with their marketplace facilitator, especially smaller or lesser-known platforms, that they are aware of and are meeting the new collection and remittance obligations.

For Marketplace Facilitator Platforms

Platforms must:

- Register with the CBJ Sales Tax Office by **July 1, 2025**
- Begin collecting and remitting applicable taxes for all qualifying transactions
- Choose to file monthly or quarterly returns
- <https://juneau.org/finance/business-registration-and-sales-tax>

CBJ Tax Rates:

- Sales Tax: 5%
- Liquor Tax: Additional 3%
- Marijuana Tax: Additional 3%
- Hotel Bed Tax (for STRs less than 30 days): Additional 9%

All taxes must be applied to the full selling price and shown separately on the receipt, per CBJ code.

Filing with CBJ or ARSSTC?

If you're uncertain whether to report sales to CBJ or through the Alaska Remote Sellers Sales Tax Commission (ARSSTC), the deciding factor is physical presence, also known as nexus. If a service is physically provided in Juneau, it must be reported to CBJ, even if the seller is located elsewhere.

There are three exceptions to the physical nexus requirement. Under the Uniform Remote Seller's Sales Tax Code, *"The following marketplace facilitators shall report and remit to, and comply with standards of, including audit authority, the member jurisdiction:*

1. *Delivery network companies that deliver tangible personal property on behalf of a marketplace seller that is engaged in business in a member jurisdiction,*
2. *Marketplaces facilitating the rental of transient lodging accommodations in hotels, commercial transient lodging facility, homes, apartments, cabins or other residential dwelling units, and*
3. *Marketplaces that facilitate or perform travel agency services."*

For questions or clarification, contact the CBJ Sales Tax Office directly.

Updated for clarity on 9/18/2025

Short-Term Rental (STR) Platforms – New Compliance Requirements

CBJ requires all STR operators to register each unit with the City prior to listing the property on any platform.

Effective July 1, 2025, STR hosting platforms must:

- Ensure all STR listings in Juneau display a valid CBJ STR registration number
- Submit a monthly report to the CBJ Sales Tax Office listing all active CBJ STR registration numbers

If CBJ determines that a registration number is invalid or revoked, the platform is required to **remove the affected listing within 5 days** of notification.

Need Help or Have Questions?

For assistance with registration, reporting, or determining whether to file with CBJ or ARSSTC, please contact us:

CBJ Sales Tax Office

Phone: (907) 586-5215 x 4901

Email: sales.tax.office@juneau.gov

Website: <https://juneau.org/finance/sales-tax>

ARSSTC

Phone: (907) 790-5300

Email: amstp@akml.org

Website: <https://arsstc.org/>