SALES TAX EXEMPTION SUMMARY
CBJ ORDINANCE 69.05.040

The list below represents a brief description of the sales, services, and rentals exempt under the City and Borough of Juneau (CBJ) Sales Tax Code. Merchants must be familiar with the full text of the code before allowing purchasers to claim exemptions. Merchants will be held responsible for complying with all sales tax ordinances and regulations. Please be advised that the exemptions listed are subject to change and that this list may not reflect recent modifications. Contact the Sales Tax Office at (907) 586-5215 Ext. 4901 or email sales.tax.office@juneau.gov for rulings on the taxability of specific transactions.

EXEMPTIONS – GENERAL SALES AND LIQUOR TAX:

(01) CASUAL AND ISOLATED SALES NOT PURSUANT TO A BUSINESS LICENSE
(02) TAXATION PROHIBITED BY FEDERAL OR STATE LAWS
(03) GOODS AND SERVICES ORDERED FROM OUTSIDE CBJ WHEN ITEMS ARE SHIPPED OUTSIDE CBJ BY COMMON CARRIER OR SERVICES ARE DELIVERED OUTSIDE CBJ
(04) GOODS & SERVICES SOLD ONBOARD CRUISE SHIPS
(05) CONSTRUCTION SERVICES AND CONSTRUCTION MATERIALS INCORPORATED IN A SITE WHEN PURCHASER HAS A CURRENT BUILDING PERMIT AND HOLDS A CURRENT CBJ BUILDER SALES TAX EXEMPTION CARD
(06) BURIAL RELATED ITEMS - FUNERAL SERVICES, CEMETERY PLOTS
(07) STATE LICENSED/CERTIFIED MEDICAL SERVICES & PRESCRIPTION DRUGS/SERVICES
(08) STATE LICENSED/CERTIFIED COUNSELING SERVICES & ASSISTED LIVING SERVICES
(09) WHEELCHAIRS, HEARING AIDS AND CRUTCHES
(11) MEMBERSHIP DUES PAID TO NONPROFIT ORGANIZATIONS WITH 501(C) STATUS FROM THE IRS
(12) NONPROFIT ORGANIZATIONS HOLDING CBJ NONPROFIT EXEMPTION CERTIFICATES
(13) GOVERNMENTS OR THEIR POLITICAL SUBDIVISIONS
(16) FUND-RAISING BY SCHOOL-APPROVED GROUPS AND SALES IN SCHOOL CAFETERIAS
(17) CHILD CARE, PRE-ELEMENTARY SCHOOL AND BABYSITTING SERVICES
(18) PURCHASES FOR PERSONAL USE BY SENIOR CITIZENS WHO DISPLAY CBJ SENIOR EXEMPTION CARD AT TIME OF PURCHASE. **(ONLY APPLIES TO PURCHASES OF GROCERY FOODS AND CERTAIN UTILITIES.)**
(20) RESIDENTIAL RENTALS OTHER THAN TRANSIENT ROOM RENTALS
(21) DOLLAR CAP ON THE SALE OF A SINGLE GOOD
(22) DOLLAR CAP ON THE SALE OF A SINGLE SERVICE PERFORMED WITHIN A ONE MONTH PERIOD (EXCEPTIONS)
(23) SALES TAX PAID ON LEASE/PURCHASE AGREEMENTS CREDITED ON EXERCISE OF PURCHASE OPTION
(24) TRAVEL AGENT COMMISSIONS
(25) PORTION OF LOCAL TRAVEL/ADVENTURE SERVICES SOLD OUTSIDE CBJ NOT REMITTED TO LOCAL PROVIDER
(26) SERVICES AND FEES CHARGED BY FINANCIAL INSTITUTIONS
(27) PRINTING SERVICES DESTINED OUTSIDE THE BOROUGH
(28) AVIATION FUEL AND FUEL DELIVERY SERVICES AT JUNEAU INTERNATIONAL AIRPORT
(29) NON PROFIT YOUTH RECREATION CAMPS
(30) GUBERNATORIAL INAUGURAL COMMITTEE
(31) SERVICES SOLD TO BUYER REGISTERED WITH CBJ FOR RESALE WHEN THE SERVICE IS SEPARATELY IDENTIFIED ON BILLING TO FINAL CONSUMER
(32) TANGIBLE PERSONAL PROPERTY FOR RESALE TO BUYER WITH VALID CBJ RESALE OF GOODS CERTIFICATE
(35) LOBBYING SERVICES
(36) SALES BY TRANSPORTATION COMPANIES OF TRANSPORT OF GOODS TO OR FROM A POINT OUTSIDE CBJ
(37) ADVERTISING SERVICES PLACED FROM OUTSIDE CBJ PLACED SIMULTANEOUSLY IN FIVE OR MORE STATES
(38) GOODS AND SERVICES PROVIDED UNDER A WARRANTY
(39) COMMERCIAL REAL PROPERTY LEASE PAYMENTS FROM A LESSEE TO A LESSOR HAVING IDENTICAL LEGAL COMPOSITION AS CERTIFIED BY A CBJ RENTAL EXEMPTION CERTIFICATE
(40) COMMISSIONS PAID TO SALES AGENTS FOR NEGOTIATING SALES OR LEASES OF TANGIBLE PERSONAL PROPERTY (DOES NOT APPLY TO REAL PROPERTY)
(44) ESSENTIAL FOODS; EXCLUDES HOT FOODS, ALCOHOL, TOBACCO, AND FOOD FOR IMMEDIATE CONSUMPTION
(45) ESSENTIAL UTILITIES FOR NON-COMMERCIAL USE AT PRIMARY RESIDENCE, INCLUDING WATER/SEWER, ELECTRICITY, HEATING FUEL, GARBAGE AND RECYCLING, AND PERSONAL LANDFILL USE. (SEE GUIDELINES FOR DETAILS)

EXEMPTIONS – HOTEL/MOTEL TAX: NOTE: Senior Citizens are NOT exempt from Hotel/Motel Tax

(A) TAXATION PROHIBITED BY FEDERAL OR STATE LAWS
(B) SALES TO NONPROFIT ORGANIZATIONS HOLDING CBJ NONPROFIT EXEMPTION CERTIFICATES

It is the merchant's responsibility to know the municipal codes & regulations in the communities in which they operate. We appreciate your efforts to collect and remit sales tax in compliance with our municipal codes. Please contact the Sales Tax Office for answers to your questions. Our phone number is (907) 586-5215 Ext. 4901 and our fax is (907) 586-0365.