CITY AND BOROUGH OF JUNEAU, ALASKA
Finance Department – Sales Tax Office
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June 2026

****NOTICE OF SALES TAX CODE CHANGES****
Effective July 8, 2026

Ordinance 2026-20 was passed by the City and Borough of Juneau Assembly on June 8, 2026, and becomes effective on July 8, 2026. This ordinance makes several administrative changes to the Sales Tax Code. A summary of changes that may be relevant to your business is found below.

Definitions
The Sales Tax Code has been updated to include new definitions of:

- Commercial means a location which is significantly used for business activities designed to generate sales and profit, including, but not limited to offices, retail, industrial warehouses, nonprofits, hospitals, condominiums and multi-family properties, and hospitality properties.
- Common carrier means a commercial enterprise whose primary business activity is the transportation of goods for a fee.
- Heating fuel means fuel used to generate heat for occupancy.
- Lease or rental means any transfer of possession or control of tangible real or personal property for a fixed or indeterminate term for consideration. A lease or rental may include future options to purchase or extend.
- Residential means a home which is maintained for year-round use. Residential includes bundled residences, townhomes, attached homes, condominiums, and manufactured homes.

Timely Filing and Payment: Received by CBJ
The Sales Tax Code has been updated to set the 'received by' date as the standard for determining whether a sales tax return or payment is considered timely. **USPS postmark dates will no longer be used to determine timeliness.**

**Please note: this change will be considered effective as of August 31, 2026, for both return filings and payments.*

Those choosing to mail a sales tax return and/or payment should allow sufficient time for delivery to ensure it is received by CBJ on or before the filing deadline.

Similarly, merchants using their bank's Bill Pay service should be aware that many banks issue paper checks that are mailed from processing centers outside Alaska. These payments can take several days or even weeks to arrive in Juneau and will be considered late if not received by the applicable due date.

Alternatively, you can avoid the uncertainty of the USPS and file and make a payment with one of the following options:

- Online through the online filing portal where payments can also be made via credit card or ACH/eCheck. The received date is considered the date of the timestamp on the transactions.
- In-person at City Hall where payments can be made via cash or check. The received date will be the date noted on your receipts or stamped copy of your return.
- Locally, sales tax returns along with cash or check payments can be dropped at one of the CBJ drop boxes at Superbear IGA, Foodland IGA, or outside the main entrance to City Hall. Please be sure to place all drop box returns and payments in a sealed envelope. Drop boxes are collected each morning and the received date is considered the preceding day.

Late Fees and Penalties
The Sales Tax Code has been updated to set a fixed interest rate on delinquent sales taxes at 12% per annum. This rate was previously subject to annual change based on the Prime Rate as of January 2 and could range from 10% to 15%.

The ordinance also codifies the circumstances and process by which merchants can request a waiver of penalties and interest:

- Requests must be submitted within 60 days of the penalties and interest being applied.
- Waivers may be granted for extraordinary circumstances beyond the merchant's control or for merchants with a demonstrated history of compliance for the preceding 36 months
- Extraordinary circumstances do not include inadvertence, oversight, lack of knowledge of filing requirements and deadlines, employee error, financial hardship, returned payments, or failure to monitor mail or update the mailing address on account.

Amended Returns
The ordinance reduces the timeframe for filing amended returns that decrease the amount of tax due. Such amended returns must now be submitted within one year of the original due date of the return and include written justification for the amendment.

Amended returns that increase the amount of tax due may still be submitted at any time.

Questions or Assistance
For more information, please refer to our sales tax guidelines at https://juneau.org/finance/sales-tax-guidelines. If you have specific questions, don't hesitate to contact the CBJ Sales Tax Office at (907) 586-5215 ext. 4901, or email sales.tax.office@juneau.gov.

Thank you for your continued cooperation and partnership in maintaining fair and accurate sales tax administration within the City and Borough of Juneau.

Sincerely,

Sales Tax Office

CBJ Sales Tax Office
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Email: sales.tax.office@juneau.gov
Website: https://juneau.org/finance/sales-tax