



CITY AND BOROUGH OF JUNEAU, ALASKA
Finance Department – Sales Tax Office
155 Heritage Way, Juneau, Alaska 99801
Phone (907) 586-5215 x 4901
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July 2026

****NOTICE OF SALES TAX CODE CHANGES****
EXPAND GEOGRAPHIC AREA FOR SALES ONBOARD CRUISE SHIPS
Effective October 1, 2026

The City and Borough of Juneau Sales Tax Office is implementing changes to the existing exemption for certain onboard cruise ship sales, as approved by the Assembly on June 8, 2026. This measure takes effect on **October 1, 2026**.

[Ordinance 2026-26](#) amends the geographic area within which cruise ships are required to collect and remit CBJ sales tax on onboard sales. Under the existing exemption, onboard sales are exempt from CBJ sales tax when both payment and delivery occur outside the designated waters. Effective October 1, 2026, the designated taxable area is expanded from Gastineau Channel to also include Stephens Passage.

For purposes of this exemption, Gastineau Channel and Stephens Passage include the body of water adjacent to Juneau and surrounding Douglas Island, north of False Arden and south of the southern tip of Shelter Island.

The ordinance applies to sales made on or after October 1, 2026, and should be reflected in merchant reporting beginning in the 4th Quarter 2026.

Questions or Assistance

For more information, please refer to our sales tax guidelines at <https://juneau.org/finance/sales-tax-guidelines>, specifically Procedure 404. If you have specific questions about how to apply or document this exemption, 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

Phone: (907) 586-5215 x 4901

Email: sales.tax.office@juneau.gov

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