Presented by: The Manager
Presented: 04/07/2025
Drafted by: Law Department

ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 2025-23(b)am

An Ordinance Amending the City and Borough Title 69 Code Relating to Hosting Platforms.

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 Chapter. Chapter 69.05, Uniform Sales Tax, is amended as follows:

Chapter 69.05 UNIFORM SALES TAX

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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:

Alcoholic beverage means, but is not limited to, beer, wine, distilled spirits, and all other spirituous, vinous, malt, and other fermented or distilled liquors intended for human consumption and containing more than one-half of one percent alcohol by volume for which a license or permit for its sale or barter is required by AS title 04.

Buyer, consumer and person means, without limiting the scope thereof, every individual, receiver, assignee, trustee in bankruptcy, trust estate, firm, copartnership, joint venture, club,

company, business trust, corporation, association, society, or any group of individuals acting as a unit, whether mutual, cooperative, fraternal, nonprofit, or otherwise.

Digital network has the same meaning as in AS 28.23.180: any online-enabled application, software, website, or system offered or used by a transportation network company that enables the prearrangement of rides with transportation network company drivers.

Federally recognized Indian tribe means an Indian or Alaska Native tribe, band, nation, pueblo, village, or community that the Secretary of the Interior has acknowledged to exist as an Indian tribe pursuant to the Federally Recognized Indian Tribe List Act of 1994, Public Law 103-454, 25 U.S.C. 479a.

Gross income means total annual compensation, earned and unearned, taxable and nontaxable, for the calendar year prior to the rebate year, including, but not limited to, wages, interest, dividends, rents, royalties, alimony, pensions, annuities, gains derived from dealings in property, etc. Losses are not considered income for purposes of this definition.

Marijuana means all parts of the plant of the genus cannabis whether growing or not, the seeds thereof, the resin extracted from any part of the plant, and every compound, manufacture, salt, derivative, mixture, or preparation of the plant, its seeds, or its resin, including marijuana concentrate; "marijuana" does not include fiber produced from the stalks, oil, or cake made from the seeds of the plant, sterilized seed of the plant which is incapable of germination, or the weight of any other ingredient combined with marijuana to prepare topical or oral administration, food, drink, or other products.

Marijuana products means concentrated marijuana products and marijuana products that are comprised of marijuana and other ingredients and are intended for use or consumption, such as, but not limited to, edible products, ointments, and tinctures.

Marketplace facilitator means a person or entity, including transportation network companies and hosting platforms, that contracts with sellers to facilitate for consideration, regardless of whether deducted as fees from the transaction, the sale or rental of the seller's property, product, or services through a physical or electronic marketplace operated by the person, and engages:

(a) Directly or indirectly, through one or more affiliated persons, in any of the following:

(1) Transmitting or otherwise communicating the offer or acceptance between the buyer and seller;

(2) Owning or operating the infrastructure, electronic or physical, or technology that brings buyers and sellers together;

(3) Providing a virtual currency that buyers are allowed or required to use to purchase products from the seller; or

(4) Software development or research and development activities related to any of the activities described in (b) of this subsection (3), if such activities are directly related to a physical or electronic marketplace operated by the person or an affiliated person; and

(b) In any of the following activities with respect to the seller's products:

(1) Payment processing services;

(2) Fulfillment or storage services;

(3) Listing products for sale;

(4) Setting prices;

(5) Branding sales as those of the marketplace facilitator;

(6) Order taking;

(7) Advertising or promotion; or

(8) Providing customer service or accepting or assisting with returns or exchanges.

Point of delivery means the location at which the property or a product is delivered or service performed. For products and services delivered or transferred electronically, point of delivery is the billing address of the buyer or consumer.

Receive means, for the purposes of point of delivery under CBJ 69.05.020:

(1) Taking possession of personal property or goods;

(2) Making first use of services;

(3) Taking possession or making first use of digital goods, whichever comes first.

The term "receive" does not include temporary possession by a shipping company on behalf of the buyer or consumer.

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

Sale for resale means the sale of tangible personal property to a buyer whose principal business is the resale of the property, whether in the same or an altered form.

Seller means every person making sales to a buyer or consumer, renting property, or performing services for consideration.

Selling price and *price* mean the consideration, whether money, credit, rights or other property, expressed in terms of money, paid, given, or delivered by a buyer to a seller all without any deduction on account of the cost of property sold, the cost of materials used, labor costs, interest, discount, delivery costs, taxes, or any other expenses whatsoever paid or accrued, and without any deduction on account of losses.

Services means all services of every manner and description that are performed or furnished for consideration whether in conjunction with the sale of goods or not, but does not include services rendered by an employee to an employer.

Transportation network company has the same meaning as in AS 28.23.180: a corporation, partnership, sole proprietorship, or other entity that uses a digital network to connect transportation network company riders to transportation network company drivers who provide prearranged rides; a transportation network company may not be considered to control, direct, or manage the personal vehicles or transportation network company drivers that connect to the transportation network company's digital network, except where agreed to by written contract.

Transportation network company driver has the same meaning as in AS 28.23.180: an individual who:

(a) Receives connections to potential passengers and related services from a transportation network company in exchange for payment of a fee to the transportation network company; and

(b) Uses a personal vehicle to offer or provide a prearranged ride to riders upon connection through a digital network controlled by a transportation network company in return for compensation or payment of a fee.

(CBJ Code 1970, § 69.10.010; Serial No. 70-26, § 3, 1970; Serial No. 83-66, § 3, 1983; Serial No. 84-46, § 2, 1984; Serial No. 85-44, § 2, 1985; Serial No. 98-12, § 2, 1998; Serial No. 2008-40, § 2, 12-19-2008, eff. 2-1-2009; Serial No. 2016-17, § 2, 5-23-2016; Serial No. 2016-20, § 2, 7-11-2016, eff. 1-1-2017; Serial No. 2018-38(b)(am), § 2, 9-17-2018, eff. 10-18-2018; Serial No. 2021-30, § 2, 9-13-2021, eff. 10-14-2021)

Cross reference— Definitions generally, CBJ Code § 01.15.010.

69.05.020 Imposition of rate.

(a) There shall be levied and collected a tax equal to the percentage of the selling price on retail sales and rentals made and services performed within the City and Borough as follows:

(1) Within the entire City and Borough: One percent.

(2) Within the entire City and Borough, an additional three percent.

(3) Effective October 1, 2023 within the entire City and Borough, an additional one percent.

(4) Subsection (a)(3) of this section shall be automatically repealed on September 30, 2028.

(b) If parts of a sale, service or rental, or a combination thereof, occur both inside and outside the City and Borough, or occur over a period of time during which two different tax rates apply, the tax shall be the highest rate applicable to any part of the sales, service, or rental and shall be applied to the price of the entire transaction; provided, if

the invoice of the transaction separates and prices the various parts of the transaction in accordance with the location of the parts of the transaction, or the time of the transaction, the different sales tax rates applicable to the separate parts of the transaction shall be applied, but only if each such part of the transaction is a sale, service, or rental which may be made and is regularly offered on a separate basis by the seller or marketplace facilitator. The taxability of a sale of goods is determined by the point of delivery of the tangible personal property. The taxability of a service is determined by the location where the service performed is received. The taxability of a rental made is determined by the place where the rental property is located.

(c) Subsection (a)(2) and this subsection (c) are automatically repealed on July 1, 2027.

(d) In addition to the tax levied and collected under subsection (a) of this section, there shall be levied and collected a tax equal to three percent of the selling price on the retail sale of alcoholic beverages sold within the City and Borough.

(e) In addition to the tax levied and collected under subsection (a), there shall be levied and collected a tax equal to three percent of the selling price on the retail sale of marijuana and marijuana products sold within the City and Borough.

(Serial No. 83-66, § 4, 1983; Serial No. 84-46, § 3, 1984; Serial No. 85-44, § 3, 1985; Serial No. 87-32am, § 2, 1987; Serial No. 90-26, §§ 2, 3, 1990; Serial No. 95-28, §§ 2, 3, 1995; Serial No. 96-33, §§ 2, 3, 1996; Serial No. 98-36, § 2, 1998; Serial No. 2000-29, § 2, 8-7-2000; Serial No. 2000-30, §§ 2, 3, 8-7-00; Serial No. 2005-25(am), § 2, 8-25-2005; Serial No. 2006-28(b), §§ 2, 3, 10-3-2006; Serial No. 2007-46(b), § 2, 8-6-2007; Serial No. 2011-17, § 2, 8-8-2011, eff. 7-1-2012; Serial No. 2012-32, § 2, 8-13-2012, eff. 10-1-2013; Serial No. 2016-20, § 3, 7-11-2016, eff. 1-1-2017; Serial No. 2016-19, § 2, 7-11-2016, eff. 7-1-2017; Serial No. 2017-22(am), § 2, 8-21-2017,

eff. 10-1-2018; Serial No. 2021-30, § 3, 9-13-2021, eff. 10-14-2021; Serial No. 2021-17, § 2, 6-14-2021, eff. 7-1-2022; Serial No. 2022-34, 8-1-2022, eff. 10-1-2023)

State Law reference— Authority to impose taxes on alcoholic beverages, AS 04.21.010(c)(2), (3).

69.05.030 Collection.

(a) Unless authorized by the manager under subsection (b) of this section to include the tax in the selling price, sellers and marketplace facilitators~~, and transportation network companies on behalf of transportation network company drivers,~~ shall add the tax levied in this chapter to the selling price, rent, or service charge in accordance with a schedule promulgated by the manager, on file in the sales tax office.

(b) The sales tax may be included in the selling price of sales made through coin-operated devices, sales of food and beverages at concession stands and other places with high customer volume, metered sales where the sales price is computed by the metering device, admissions and other taxable sales where the manager determines buyer and seller convenience would be substantially enhanced, upon specific written authorization from and under terms and conditions required by the manager.

(Serial No. 83-66, § 5, 1983; Serial No. 2018-38(b)(am), § 3, 9-17-2018, eff. 10-18-2018)

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69.05.060 Seller to add tax to selling price.

Every seller or marketplace facilitator collecting and remitting tax on behalf of a seller ~~and transportation network company collecting and remitting sales tax on behalf of transportation network company drivers~~ shall add the amount of the tax levied by this chapter to the total selling price, and the tax shall be stated separately on any sales receipts or slips, rent receipts,

charge tickets, invoices, statements of account, or other tangible evidence of sale unless the sales tax is permitted to be included in the selling price under subsection 69.05.030(b).

(CBJ Code 1970, § 69.10.060; Serial No. 70-26, § 3, 1970; Serial No. 83-66, § 8, 1983; Serial No. 2018-38(b)(am), § 4, 9-17-2018, eff. 10-18-2018)

69.05.062 Monthly remittance of estimated sales tax.

(a) *Monthly deposit report.* Every person making sales, rentals, or performing services within the City and Borough, including marketplace facilitators on behalf of sellers ~~transportation network companies on behalf of transportation network company drivers~~, who incurs sales tax liability or a combined sales tax and hotel-motel tax liability, as levied under chapter 69.05 or chapter 69.07, of $1,000.00 or more in the month shall, on or before the 15th day of the month following the month in which the tax liability was incurred, complete a monthly deposit report declaring estimated sales tax liability and, if applicable, hotel-motel tax liability, for the month and transmit the report to the City and Borough. If the 15th day is a Saturday, Sunday, or federal, state, or City and Borough holiday, the due date will be extended until the next business day. The United States Postal Service postmark shall determine the date of filing for mailed reports.

(b) *Amount of monthly remittance.* At the time of transmitting the monthly deposit report, the seller or marketplace facilitator on behalf of sellers ~~transportation network company on behalf of a transportation network company driver~~ shall remit to the City and Borough the total estimated amount of sales tax and, if applicable, hotel-motel tax, due for the month for which the deposit report is filed.

(c) *Penalties.* A late filing penalty of $25.00 shall be added to all late-filed monthly deposit reports. In addition, late payment penalties will be assessed on monthly tax deposits

when the seller or marketplace facilitator responsible for collecting and remitting sales tax on behalf of a seller ~~the transportation network company responsible for collecting and remitting sales tax on behalf of a transportation network company driver~~ fails to remit at least 80 percent of the total monthly sales tax and hotel-motel tax deposit due on or before the 15th day of the month following the month for which the deposit is required. The late payment penalty will be equal to one percent per month or fraction thereof of the total delinquent monthly deposit balance due. The delinquent amount shall be the difference between the total tax deposit due for the month and the amount of the deposit remitted by the seller or marketplace facilitator on behalf of a seller ~~transportation network company on behalf of a transportation network company driver~~. The delinquent monthly payment penalty will be assessed on the 16th day of each month or fraction of a month from the date of delinquency to the date of total payment or the due date of the sales tax return covering the monthly payment period, whichever is earlier.

(d) *Filing period adjustments.* In addition to the monthly deposit and reporting requirements set forth in subsections (a) and (b) of this section, sellers or marketplace facilitators on behalf of sellers ~~transportation network companies on behalf of a transportation network company driver~~ are required to file period returns and remit the remaining unpaid sales tax due as required in subsection 69.05.070(a) or subsection 69.05.100(c). If the sales tax due and payable by the seller or marketplace facilitator on behalf of a seller ~~transportation network company on behalf of a transportation network company driver~~, as required in section 69.05.070, is less than the total amount of the monthly sales tax deposits remitted to the City and Borough

during that filing period, the excess balance will be applied to the seller's or marketplace facilitator's next monthly sales tax deposit, unless the seller or marketplace facilitator elects in writing to have the balance refunded.

(e) Any seller who operates their business exclusively through a marketplace facilitator is not responsible for collecting or remitting any sales tax under this chapter, provided that the sales tax is being collected and remitted by the marketplace facilitator on their behalf.

(Serial No. 91-34am, § 2, 1991; Serial No. 2018-38(b)(am), § 5, 9-17-2018, eff. 10-18-2018)

69.05.070 Periodic returns, penalties, and interest for delinquency.

(a) Every person and marketplace facilitator making or facilitating sales, rentals, or performing services within the City and Borough~~, and transportation network companies on behalf of transportation network company drivers,~~ shall on or before the last day of the month, unless the last day of the month is a Saturday, Sunday, or federal, state, or City and Borough holiday in which case the due date will be extended until the next business day, immediately following the end of each filing period complete a return for the required filing period setting forth the total amount of all sales, rentals and services, regardless of whether such transactions are taxable or nontaxable, the amount of sales tax due, and such other information as the City and Borough may require, and sign and deliver or mail the return to the City and Borough Manager. Periodic returns shall be filed for the calendar quarters ending on March 31, June 30, September 30, and December 31, unless the seller or marketplace facilitator on behalf of a seller ~~transportation network company on behalf of a transportation network company driver~~ is allowed or directed by the City and Borough manager to

file for a different time period as authorized in this section and section 69.05.100. A seller, other than a governmental agency, making only exempt sales may be allowed, upon written request to the City and Borough treasurer or the manager, to file returns for periods which vary from the standard calendar quarter and which cover time periods up to one year.

(b) The tax levied under this chapter, whether or not collected from the buyer, except for credit transactions covered in subsection (c) of this section, must be remitted by the seller or marketplace facilitator on behalf of a seller ~~transportation network company on behalf of a transportation network company driver~~ to the City and Borough at the time of transmitting the return, and if not so remitted or if the return is not timely filed, such tax is delinquent. A late filing penalty of $25.00 shall be added to all late returns. The postmark shall determine the date of filing mailed returns. In addition, a late payment penalty of five percent per month or any fraction thereof, until a total late payment penalty of 25 percent has accrued shall be added to all returns until such tax, penalty, and interest thereon have been paid. Such penalty shall be assessed and collected in the same manner as the tax is assessed and collected. In addition to these penalties, interest on the delinquent tax from the due date until paid shall accrue and be collected in the same manner the delinquent tax is collected. The annual interest rate on delinquent tax shall be five percent per year above the Wall Street Journal Prime Rate, or similar published rate, on January 2nd each year, rounded to the nearest full percentage point, as determined by the finance director; provided, however, that if such calculated rate would fall below ten percent per year, the

interest rate shall be ten percent per year, and if the calculated rate would exceed 15 percent per year, the interest rate shall be 15 percent per year.

(c) The seller or marketplace facilitator on behalf of a seller ~~transportation network company on behalf of a transportation network company driver~~ shall report and remit sales tax to the City and Borough on the same basis, cash or accrual, the seller or marketplace facilitator ~~transportation network company~~ uses for reporting federal income tax. A seller or marketplace facilitator reporting on the accrual basis shall be allowed a tax credit for sales tax previously paid by the seller or marketplace facilitator on any sale, service, or rental made on credit to the extent the seller or marketplace facilitator declares such debt to be uncollectible and a bad debt for federal income tax purposes. Such bad debt credit must be claimed on a timely filed quarterly sales tax report within two years from the date of sale in which the bad debt arose.

(d) Except as otherwise provided herein, all returns, reports, and information required to be filed with the City and Borough under this chapter, and all information deducible from such filed returns, reports, and information, shall be kept confidential and are not subject to public inspection. Except upon court order, such returns, reports, and information shall be made available only to employees of the City and Borough whose job responsibilities are directly related to such returns, reports, and information; to the person supplying such returns, reports, and information; and to persons authorized in writing by the person supplying such returns, reports, and information. The following information shall be made available to the public: the name and address of sellers and marketplace facilitators collecting and remitting sales tax on behalf of sellers ~~transportation network companies collecting and remitting sales tax on behalf~~

~~of transportation network company drivers~~; whether or not a business, including a marketplace facilitator, ~~transportation network company, or transportation network company driver~~ is registered to collect sales tax in the City and Borough; whether or not a business, including a marketplace facilitator, ~~transportation network company or transportation network company driver~~ is current in filing sales tax returns and in remitting sales tax, the amount of sales tax due, and the number of returns not filed; and the names and exemption numbers of nonprofit agencies which have received a nonprofit exemption number from the manager. The manager may, from time to time, publish the names of sellers and marketplace facilitators collecting and remitting sales tax on behalf of sellers ~~transportation network companies collecting and remitting sales tax on behalf of transportation network company drivers~~ delinquent in remitting sales taxes and the amount thereof including the "doing business as" name under which the seller or marketplace facilitator ~~transportation network company~~ is doing business when the sales tax delinquency being published arises from that business; provided that the names of sellers or marketplace facilitators ~~transportation network companies~~ who have signed a confession of judgment for the delinquent sales taxes, penalties, and interest, and a stipulation to postpone execution on the judgment, and who are current in their sales tax payments under such stipulation as of the date on which the names are submitted to the publisher, will not be published. Information may also be made available to the public in the form of statistical reports if the identities~~y~~ of particular sellers or transportation network companies is not revealed by the reports.

(e) The City and Borough may permit the proper officer of the United States, of a state, or other municipality to inspect tax returns or reports filed under this title, or may furnish to the officer a copy of the tax return, if the other jurisdiction grants substantially similar privileges to the City and Borough, and if the City and Borough determines that other jurisdiction provides adequate safeguards for the confidentiality of the returns and reports, and that the returns and reports will be used for tax purposes only.

(f) Very small business annual filing. The quarterly filing requirements of subsection (a) are waived and an annual filing is allowed for a seller that anticipates having $20,000.00 or less of gross sales in the subsequent calendar year. A seller that elects to file annually is required to begin making quarterly filings in the calendar quarter that gross annual sales exceed $20,000.00. Failure of a seller to begin making quarterly filings after gross annual sales exceed $20,000.00 shall result in the imposition of penalties and interest described in subsection (b).

(CBJ Code 1970, § 69.10.070; Serial No. 70-26, § 3, 1970; Serial No. 76-19, §§ 2, 3, 1976; Serial No. 81-67, § 2, 1981; Serial No. 83-66, § 9, 1983; Serial No. 85-44, §§ 4, 5, 11, 1985; Serial No. 86-51, § 2, 1986; Serial No. 88-01, § 2, 1988; Serial No. 91-34am, §§ 3, 4, 1991; Serial No. 96-32, §§ 2, 3, 1996; Serial No. 2005-46, § 2, 11-21-2005; Serial No, 2007-56, § 2, 9-24-2007; Serial No. 2018-38(b)(am), § 6, 9-17-2018, eff. 10-18-2018; Serial No. 2022-61, § 2, 11-30-2022, eff. 12-31-2022)

State Law reference— Interest on delinquent sales taxes, AS 29.45.650(d).

69.05.080 Sellers' compensatory collection amount.

All sellers and persons rendering sales tax returns to the City and Borough, including marketplace facilitators collecting and remitting tax on behalf of sellers ~~transportation network companies collecting and remitting tax on behalf of transportation network drivers~~, shall be allowed to compensate themselves for costs incurred in the collection, recordkeeping, remittance, and accounting for the tax imposed by taking $30.00 of the tax due as a tax collection discount to reduce the tax to be remitted on any period return that is timely filed with a remittance of all sales tax due, provided, however, that the tax collection discount may reduce the tax to zero but shall not result in a credit. The deduction may not exceed $30.00 for any filing period, and may not be taken if any sales tax, penalty, or interest is due for any previous filing period. Effective February 1, 2022, the deduction may not be taken if any submittal method other than the CBJ online portal is used for the filing of a return.

(CBJ Code 1970, § 69.10.080; Serial No. 70-26, § 3, 1970; Serial No. 83-66, § 10, 1983; Serial No. 85-44, § 6, 1985; Serial No. 91-34am, § 5, 1991; Serial No. 2010-19, § 2, 6-28-2010; Serial No. 2018-38(b)(am), § 7, 9-17-2018, eff. 10-18-2018; Serial No. 2021-29(b), § 2, 9-13-2021, eff. 10-14-2021)

69.05.090 Assessment limitation periods; recordkeeping.

(a) A seller's tax liability, or the liability of a marketplace facilitator collecting and remitting sales tax for a seller ~~transportation network company collecting and remitting sales tax for a transportation network company driver~~, under this chapter may be determined and assessed for a period of three years after the date the return was filed with the City and Borough manager. No civil action for the collection of such tax may be commenced after the expiration of the three-year period except an action for taxes, penalties, and interest due for those filing periods that are the subject of a

written demand or assessment made under section 69.05.100 within the three-year period, unless the seller or marketplace facilitator ~~transportation network company~~ waives the protection of this section.

(b) In order to facilitate the administration and enforcement of the provisions of this chapter, each seller or person otherwise engaged in business within the City and Borough, including marketplace facilitators collecting and remitting sales tax on behalf of sellers ~~transportation network companies collecting and remitting sales tax on behalf of transportation network company drivers~~, shall maintain and keep for a period of three years after the date of filing all of the period sales tax reports, forms, and supporting records and other records prescribed by the manager. The failure to maintain adequate records to allow documentation of the taxability of each transaction will result in the loss of any tax exemption, deduction, or credit for that particular transaction. Upon the request of the City and Borough manager, a seller or marketplace facilitator collecting and remitting sales tax on behalf of a seller ~~transportation network company collecting and remitting sales tax on behalf of transportation network company drivers~~ shall make available for examination in the City and Borough the books, records, and other documents of the seller or marketplace facilitator ~~transportation network company~~ unless the manager authorizes the examination to be conducted at a different location.

(CBJ Code 1970, § 69.10.090; Serial No. 70-26, § 3, 1970; Serial No. 83-66, § 11, 1983; Serial No. 91-34am, § 6, 1991; Serial No. 2018-38(b)(am), § 8, 9-17-2018, eff. 10-18-2018)

69.05.100 Delinquency; failure to submit return or to remit taxes; assessments.

(a) Whenever the manager reasonably believes a return contains inaccurate reporting or whenever any seller or marketplace facilitator ~~transportation network company~~ has become delinquent in the submission of the required filing period return or in remitting sales taxes, the City and Borough manager shall mail to the delinquent seller's or marketplace facilitator's ~~transportation network company's~~ last known address a written demand by certified mail, return receipt requested, for submission of the corrected or required sales tax return and remittance within ten days. In the event of noncompliance with such demand, the City and Borough manager may make a sales tax assessment against the delinquent seller or marketplace facilitator ~~transportation network company~~, the assessment to be based on an estimate of the gross taxable revenue received by the seller or marketplace facilitator on behalf of the seller ~~the transportation network company on behalf of the transportation network company driver~~ during the filing period in question. A copy of the assessment shall be sent to the seller or marketplace facilitator ~~transportation network company~~ at the seller's or marketplace facilitator's ~~transportation network company's~~ last known address by certified mail, return receipt requested. The seller or marketplace facilitator ~~transportation network company~~ shall have a right to a hearing before the manager at which time the seller or marketplace facilitator ~~transportation network company~~ shall make available for examination the books, papers, records, and other documents pertaining to the sales and revenue for the period involved in the assessment. The seller or marketplace facilitator ~~transportation network company~~ may exercise the right to a hearing by delivering to the manager, within 15 days of the date the notice was mailed, a written request for a hearing. The manager shall establish a date and

time for a hearing to be held within ten days of receipt of the request unless a later time is mutually agreeable. The hearing officer conducting the hearing shall issue an amended assessment upon a determination that an amendment should be made. The amended assessment, or the original assessment if no amendment is made within five days of the hearing, shall be the final assessment for the purpose of determining the seller's liability to the City and Borough. If no timely request for a hearing is made, the original assessment shall be the final assessment 30 days after the mailing of the notice of the original assessment unless the seller or marketplace facilitator ~~transportation network company~~ has submitted an accurate return within the 30 days.

(b) The City and Borough may file a civil action for collection of any taxes, penalty, or interest due before or after making a demand or assessment under subsection (a) of this section.

(c) Whenever any seller or marketplace facilitator ~~transportation network company~~ fails to submit the required filing period return or remit taxes after notice given as provided in subsection (a) of this section, the City and Borough manager may require such seller or marketplace facilitator ~~transportation network company~~ to submit returns and remit taxes on a monthly or more frequent basis.

(CBJ Code 1970, § 69.10.100; Serial No. 70-26, § 3, 1970; Serial No. 83-66, § 12, 1983; Serial No. 91-34am, § 7, 1991; Serial No. 2018-38(b)(am), § 9, 9-17-2018, eff. 10-18-2018)

69.05.104 Protest of tax.

(a) A buyer who protests the payment of the tax levied under this chapter shall pay the tax and shall provide the seller, any marketplace facilitator collecting and remitting sales tax on behalf of a seller ~~transportation network company collecting the sales tax~~

~~on behalf of a transportation network company driver~~, and the sales tax administrator with a written statement of protest within five working days of the sale that identifies the sale, rental, or service that is the subject of the tax protested, the amount of tax paid, the buyer's and seller's name, mailing address, telephone number, and the basis for the protest.

(b) If the seller or a marketplace facilitator that has collected or remitted sales tax on behalf of a seller ~~transportation network company that has collected or remitted sales tax on behalf of a transportation network company driver~~ protests liability for sales tax, penalties, or interest, the seller or marketplace facilitator ~~transportation network company~~ shall pay the tax, penalties, and interest under a written protest filed before or with the payment and setting forth the basis for the protest. No appeal from the sales tax board of appeals nor any action for a refund may be filed or maintained nor may a defense to nonpayment be maintained in a civil action unless the amount in dispute has been paid under protest as provided in this subsection. A protest accompanying a payment shall be deemed waived unless the protestor files an appeal under this chapter pursuant to and within 90 days of the protest.

(c) An appeal from the sales tax board of appeals or an action for a refund may be filed, maintained, or both without the payment under protest otherwise required by subsection (b) of this section:

(1) Upon a finding by the director of finance that:

(A) The seller or the marketplace facilitator on behalf of the seller ~~transportation network company on behalf of the transportation network~~

~~company driver~~ has registered for the sales tax and filed returns according to the schedule specified in this chapter;

(B) The contested liability arises from an audit finding;

(C) The contested liability is not of a kind regularly remitted by similarly situated sellers; and

(2) Subject to the requirement that if the appeal or action for refund is denied, interest, but not penalty, shall be charged notwithstanding relief under this subsection.

(Serial No. 83-66, § 13, 1983; Serial No. 85-44, § 7, 1985; Serial No. 2001-04am, § 2, 2-26-2001; Serial No. 2018-38(b)(am), § 10, 9-17-2018, eff. 10-18-2018)

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69.05.130 Sale of business; final tax return; liability of purchaser.

(a) If any seller or marketplace facilitator collecting and remitting sales tax on behalf of sellers ~~transportation network company collecting and remitting sales tax on behalf of transportation network company drivers~~ sells, assigns, transfers, conveys, leases, forfeits, or abandons the business to another person, the seller or marketplace facilitator ~~transportation network company~~ shall make a final sales tax return within 15 days after the date of selling, assigning, transferring, conveying, leasing, forfeiting, or abandoning the business showing that all tax obligations imposed by this chapter have been paid. The purchaser, successor, transferee, lessee, assignee, creditor, or secured party shall withhold a sufficient portion of the purchase money to pay the amount of such sales taxes, penalties, and interest as may be due and unpaid to the City and Borough. If the purchaser, assignee, transferee, lessee, successor, creditor, or secured

party fails to withhold from the purchase money, or fails to otherwise provide for or make the payment of the taxes, interest, and penalties owed by the business as provided in this chapter, the purchaser, assignee, transferee, lessee, successor, creditor, or secured party shall be personally liable for the payment of the taxes, penalties and interest accruing and unpaid to the City and Borough on account of the operation of the business of any former owner, owners, operators, or assigns.

(b) Before the sale, lease, assignment, transfer, or other disposition of the business is completed, the seller or marketplace facilitator ~~transportation network company~~ shall file with the City and Borough manager an informational notice identifying the name and address of each person or entity involved in the transaction, the nature of the transaction, and the effective date of the transaction.

(CBJ Code 1970, § 69.10.130; Serial No. 70-26, § 3, 1970; Serial No. 83-66, § 17, 1983; Serial No. 85-44, § 10, 1985; Serial No. 87-11, § 2, 1987; Serial No. 2018-38(b)(am), § 11, 9-17-2018, eff. 10-18-2018)

69.05.140 Lien for tax, interest, and penalty

(a) The tax, interest, and penalty imposed under this chapter in addition to the lien filing fee under subsection (b) of this section shall constitute a lien in favor of the City and Borough upon the assets, including all real and personal property, of every person making taxable sales or of a marketplace facilitator responsible for collecting and remitting sales tax on behalf of sellers ~~transportation network company responsible for collecting and remitting sales tax on behalf of transportation network company drivers~~ within the City and Borough. The lien arises upon delinquency and continues until liability for the amount is satisfied or the property of the delinquent person is sold at

foreclosure sales. The lien is not valid as against a prior mortgagee, pledgee, purchaser, or judgment creditor until notice of the lien is filed in the office of the recorder for the City and Borough recording district in the manner provided for federal tax liens in AS 40.19.

(b) Fees for the filing and releasing of liens shall be as follows:

(1) Filing of liens, $25.00 plus the recorder's office filing fee;

(2) Release of liens, $25.00 plus the recorder's office filing fee.

The rates in this subsection may be changed by the manager from time to time to reflect the costs of providing municipal services generally.

(CBJ Code 1970, § 69.10.140; Serial No. 70-26, § 3, 1970; Serial No. 83-66, § 18, 1983; Serial No. 2018-38(b)(am), § 12, 9-17-2018, eff. 10-18-2018)

State Law reference— Lien, AS 29.45.650(e).

69.05.145 Collected taxes.

Taxes collected under this chapter by a seller or marketplace facilitator on behalf of sellers ~~transportation network company on behalf of transportation network company drivers~~ shall belong to the City and Borough and shall be held by the seller or marketplace facilitator ~~transportation network company~~ in trust for the City and Borough until paid over as provided in this chapter.

(Serial No. 83-66, § 19, 1983; Serial No. 2018-38(b)(am), § 13, 9-17-2018, eff. 10-18-2018)

69.05.170 Registration.

A person, firm, copartnership, corporation, or other business entity, including ~~a~~ transportation network company drivers and other sellers using marketplace facilitators, shall register with the manager before making retail sales, rendering services, or making rentals

within the City and Borough. A marketplace facilitator that collects and remits sales tax on behalf of a seller ~~transportation network company that collects and remits sales tax on behalf of a transportation network company driver~~ shall notify such seller ~~transportation network company driver~~ of the registration requirement under this section. Nothing in this section shall be construed to require a marketplace facilitator ~~transportation network company~~ to register with the manager.

(Serial No. 83-66, § 20, 1983; Serial No. 2018-38(b)(am), § 14, 9-17-2018, eff. 10-18-2018)

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Section 3. Amendment of Chapter. Chapter 69.07, Hotel-Motel Room Tax, is amended as follows:

Chapter 69.07 HOTEL-MOTEL ROOM TAX

69.07.010 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:

Guest means an individual, corporation, partnership or association paying monetary or other consideration for the use of a sleeping room or rooms in a hotel-motel.

Hosting platform means a marketplace facilitator that facilitates the booking, rental, or sale of a hotel-motel, residence, or room to transients.

Hotel-motel means a structure, or portions of a structure, occupied or intended or designed for occupancy by transients for dwelling, lodging or sleeping purposes and includes any hotel, motel, inn or similar structure.

Marketplace facilitator means a person or entity, including transportation network companies and hosting platforms, that contracts with sellers to facilitate for consideration, regardless of whether deducted as fees from the transaction, the sale or rental of the seller's property, product, or services through a physical or electronic marketplace operated by the person, and engages:

(a) Directly or indirectly, through one or more affiliated persons, in any of the following:

(1) Transmitting or otherwise communicating the offer or acceptance between the buyer and seller;

(2) Owning or operating the infrastructure, electronic or physical, or technology that brings buyers and sellers together;

(3) Providing a virtual currency that buyers are allowed or required to use to purchase products from the seller; or

(4) Software development or research and development activities related to any of the activities described in (b) of this subsection (3), if such activities are directly related to a physical or electronic marketplace operated by the person or an affiliated person; and

(b) In any of the following activities with respect to the seller's products:

(1) Payment processing services;

(2) Fulfillment or storage services;

(3) Listing products for sale;

(4) Setting prices;

(5) Branding sales as those of the marketplace facilitator;

(6) Order taking;

(7) Advertising or promotion; or

(8) Providing customer service or accepting or assisting with returns or exchanges.

Operator means a person, firm, corporation or other legal entity who furnishes, offers for rent or otherwise makes available in the City and Borough rooms in a hotel-motel or residence for monetary or other consideration, whether acting directly or through a~~n~~ marketplace facilitator, agent, or employee.

Person means an individual natural person.

Rent and *rents* mean the amount paid or promised, in terms of money, as consideration for the use by a transient of a room in a hotel, motel, or other place of public accommodation.

Transient means a person who occupies or rents a suite, room, or rooms in a hotel-motel for fewer than 30 consecutive days for the purpose of habitation.

(Serial No. 80-36, § 3, 1980)

Cross reference— Definitions generally, CBJ Code § 01.15.010.

State Law reference— "Hotel or boardinghouse" defined, AS 08.56.070(2).

69.07.020 Impositions of hotel-motel room rental tax.

(a) The City and Borough hereby levies a tax on hotel-motel, residence, or private room rentals for transients equal to nine percent of the room rent from January 1, 2020, to December 31, 2034. The tax imposed under this chapter shall automatically return to seven percent on January 1, 2035. The tax shall be applicable to all room rentals for transients unless the rental is specifically exempted from taxation by constitution or other valid law.

(b) Each guest is responsible for the room rental tax imposed by this chapter and the tax shall be due and payable at the time the rent is paid. The tax shall apply to all rentals where the guest or transient indicates that the room will be occupied by the transient for less than 30 days. Room rentals for transients which continue for 30 or more consecutive days shall not be taxable for rentals on and after the 30th consecutive day. Rentals which are less than 30 consecutive days shall be subject to the tax even if the room or rooms were originally taken with the intent to use or occupy for 30 or more consecutive days. Any unpaid tax shall be due and payable when the transient ceases to occupy or use space in the hotel-motel.

(c) Every ~~hotel-motel~~ operator or hosting platform that facilitates room rental ~~renting rooms~~ subject to taxation under this chapter shall collect the taxes imposed by this chapter from the transient guest at the time of collection of the charge for the room and shall transmit the same quarterly to the City and Borough. The tax imposed shall be shown on the billing to the guest as a separate and distinct item.

(d) The tax imposed under this chapter shall not be levied on any sales or use tax levied under chapter 69.05 nor shall the tax imposed under chapter 69.05 be levied on the tax levied under this chapter.

(Serial No. 80-36, § 3, 1980; Serial No. 80-57, §§ 2, 3, 1981; Serial No. 84-34, § 2, 1984; Serial No. 88-17, § 2, 1988; Serial No. 2019-36, § 2, 8-19-2019, eff. 1-1-2020)

State Law reference— "Hotel or boardinghouse" defined, AS 08.56.070.

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69.07.045 Monthly remittance of estimated hotel-motel tax.

(a) *Monthly deposit report.* Every ~~hotel-motel~~ operator or hosting platform who incurs hotel-motel tax liability or a combined sales tax and hotel-motel tax liability, as levied under chapter 69.05 or this chapter, of $1,000.00 or more in the month shall, on or before the 15th day of the month following the month in which the tax liability was incurred, complete a monthly deposit report declaring estimated hotel-motel tax liability and, if applicable, sales tax liability for the month and transmit the report to the City and Borough. If the 15th day is a Saturday, Sunday or federal, state or City and Borough holiday, the due date will be extended until the next business day. The United States Postal Service postmark shall determine the date of filing for mailed reports.

(b) *Amount of monthly remittance.* At the time of transmitting the monthly deposit report, the operator or hosting platform shall remit to the City and Borough the total estimated amount of hotel-motel and, if applicable, sales tax due for the month for which the deposit report is filed.

(c) *Penalties.* A late filing penalty of $25.00 shall be added to all late-filed monthly deposit reports. In addition, late payment penalties will be assessed on monthly tax deposits when the operator or hosting platform fails to remit at least 80 percent of the total monthly hotel-motel tax and sales tax deposit due on or before the 15th day of the month following the month for which the deposit is required. The late payment penalty will be equal to one percent per month or fraction thereof of the total delinquent monthly deposit balance due. The delinquent amount shall be the difference between the total tax deposit due for the month and the amount of the deposit remitted by the seller. The delinquent monthly payment penalty will be assessed on the 16th day of each month or fraction of a month from the date of delinquency to the date of total payment

or the due date of the hotel-motel tax return covering the monthly payment period, whichever is earlier.

(d) *Funding period adjustments.* In addition to the monthly deposit and reporting requirements set forth in subsections (a) and (b) of this section, operators or hosting platforms are required to file period returns and remit the remaining unpaid hotel-motel tax due as required in subsections 69.07.050(a) or 69.07.080(c). If the hotel-motel tax due and payable by the operator or hosting platform, as required in section 69.07.050, is less than the total amount of the monthly hotel-motel tax deposits remitted to the City and Borough during that filing period, the excess balance will be applied to the operator's or hosting platform's next monthly hotel-motel tax deposit, unless the operator elects in writing to have the balance refunded.

(Serial No. 91-35am, § 2, 1991)

69.07.050 Period returns, penalties and interest for delinquency.

(a) Every operator or hosting platform shall on or before the last day of the month, unless the last day of the month is a Saturday, Sunday, or federal, state, or City and Borough holiday in which case the due date will be extended until the next business day, immediately following the end of each filing period complete a return for the required filing period setting forth the total of all hotel-motel mom rentals, regardless of whether such transactions are taxable or nontaxable, the amount of hotel-motel tax due, and such other information as the City and Borough may require, and sign and deliver or mail the same to the City and Borough manager's office. Period returns shall be filed for the calendar quarters ending on March 31, June 30, September 30, and December 31

unless the seller is allowed or directed by the City and Borough manager to file for a different time period as authorized in subsection 69.07.080(c).

(b) The tax levied under this chapter, whether or not collected from the buyer, except for credit transactions covered in subsection (c) of this section, must be remitted by the seller to the City and Borough at the time of transmitting the return, and if not so remitted or if the return is not timely filed, such tax is delinquent. A late filing penalty of $25.00 shall be added to all late returns. The postmark shall determine the date of filing mailed returns. In addition, a late payment penalty of five percent per month or any fraction thereof, until a total late payment penalty of 25 percent has accrued, shall be added to all returns until such tax, penalty and interest thereon have been paid. Such penalty shall be assessed and collected in the same manner as the tax is assessed and collected. In addition to these penalties, interest at a rate of 15 percent per year on the delinquent tax from the date of delinquency until paid shall accrue and be collected in the same manner the delinquent tax is collected.

(c) The operator or hosting platform shall report and pay over the tax to the City and Borough on the same basis, cash or accrual, the seller uses for reporting federal income tax. An operator or hosting platform reporting on the accrual basis shall be allowed a tax credit for tax previously paid by the operator or hosting platform on any rental made on credit to the extent the operator or hosting platform declares such debt to be uncollectible and a bad debt for federal income tax purposes. Such bad debt credit must be claimed on a timely filed quarterly tax report covering the quarter during which the operator or hosting platform declares the transaction a bad debt for federal income tax purposes.

(Serial No. 80-36, § 3, 1980; Serial No. 85-12, § 2, 1985; Serial No. 91-35am, § 3, 1991)

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69.07.080 Delinquency failure to submit return.

(a) Whenever any operator or hosting platform has become delinquent in the submission of the required filing period return for a period of 30 days, the manager shall make written demand by certified mail, return receipt requested, upon the delinquent operator or hosting platform for submission of the required hotel-motel tax return within ten days. In the event of noncompliance with such demand, the City and Borough manager shall make a hotel-motel tax assessment against the delinquent operator or hosting platform, the assessment to be based on an estimate of the gross transient rental revenue received by the operator or hosting platform during the filing period in question and such assessment shall be referred to the City and Borough collector and the City and Borough attorney for appropriate action to recover such tax.

(b) Whenever any operator or hosting platform fails to submit the required filing period return after notice given as provided in subsection (a) of this section, or such return is reasonably believed by the manager to contain incorrect reporting, the manager may notify such operator or hosting platform in writing by certified mail, return receipt requested, that a hearing will be held upon the matter at a specified place and time, which shall not be less than 15 days after the date of the notice. The operator or hosting platform shall be present at the hearing and make available to the manager for inspection the operator's or hosting platform's books, papers, records, and other memoranda pertaining to gross transient rental revenue required to make a determination of tax liability, if any. In the event of noncompliance by the operator or

hosting platform, the manager may take such legal action, civil or criminal, or both, as provided for in this chapter or the civil or criminal statutes of the state, or both.

(c) Whenever any operator or hosting platform fails to submit the required filing period return after notice given as provided in subsection (a) of this section, the manager may require such operator or hosting platform to submit returns and remit taxes on a monthly or more frequent basis.

(Serial No. 80-36, § 3, 1980; Serial No. 91-35am, § 6, 1991)

69.07.090 Suits for collection.

Taxes due but not paid or taxes collected but not transmitted may be recovered in an action at law against the transient guest, ~~or the hotel-motel~~ operator, or hosting platform. Tax returns shall be prima facie proof of taxes collected but not transmitted.

(Serial No. 80-36, § 3, 1980)

69.07.100 Prohibited acts.

(a) No person may fail or refuse to pay the tax imposed by this chapter when it is due and payable to an operator or hosting platform authorized to collect the tax.

(b) No operator or hosting platform may fail or refuse to make the quarterly returns required by this chapter.

(c) No operator or hosting platform may fail or refuse to pay to the City and Borough in the manner provided in this chapter the tax imposed under this chapter.

(d) No operator or hosting platform may advertise or state to the public or to any guest or renter, directly or indirectly, that the tax or any part of it will be assumed or absorbed by the operator, ~~or the~~ hotel-motel, or hosting platform, or that the tax will not be added to the rental, or that it will be refunded, nor may an operator or hosting platform absorb

or fail to add the tax or any part of it or refund any tax, or fail to separately state the tax to the renter or guest.

(Serial No. 80-36, § 3, 1980)

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Section 4. Amendment of Chapter. Chapter 69.40, Short-Term Residential Rental Registration Program, is amended as follows:

Chapter 69.40 SHORT-TERM RENTAL REGISTRATION PROGRAM.

69.40.010 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:

Guest means an individual, corporation, partnership, or association paying monetary or other consideration for the use of a short-term rental.

Hosting platform means a marketplace facilitator that facilitates the booking, rental, or sale of a hotel-motel, residence, or room to transients.

Marketplace facilitator means a person or entity, including transportation network companies and hosting platforms, that contracts with sellers to facilitate for consideration, regardless of whether deducted as fees from the transaction, the sale or rental of the seller's property, product, or services through a physical or electronic marketplace operated by the person, and engages:

(a) Directly or indirectly, through one or more affiliated persons, in any of the following:

(1) Transmitting or otherwise communicating the offer or acceptance between the buyer and seller;

(2) Owning or operating the infrastructure, electronic or physical, or technology that brings buyers and sellers together;

(3) Providing a virtual currency that buyers are allowed or required to use to purchase products from the seller; or

(4) Software development or research and development activities related to any of the activities described in (b) of this subsection (3), if such activities are directly related to a physical or electronic marketplace operated by the person or an affiliated person; and

(b) In any of the following activities with respect to the seller's products:

(1) Payment processing services;

(2) Fulfillment or storage services;

(3) Listing products for sale;

(4) Setting prices;

(5) Branding sales as those of the marketplace facilitator;

(6) Order taking;

(7) Advertising or promotion; or

(8) Providing customer service or accepting or assisting with returns or exchanges.

Operator means a person, firm, corporation, or other designated legal entity, who furnishes, offers for rent, or otherwise makes available in the City and Borough rooms in a hotel-motel or residence for monetary consideration, whether acting directly or through a marketplace

facilitator, agent, or employee ~~offers for rent or otherwise makes available in the City and Borough rooms for monetary or other consideration~~.

Person means an individual natural person.

Property and properties means real estate offered by an operator as a short-term residential rental.

Rent and *rents* means the amount paid or promised, in terms of money, as consideration for the use by a transient of a room in a hotel, motel, or other place of public accommodation.

Short-term residential rental means a dwelling unit that is rented, leased, or otherwise advertised for occupancy for a period of less than 30 days.

Transient means a person who occupies or rents a unit, room, or rooms for fewer than 30 consecutive days for the purpose of habitation.

(Serial No. 2023-26(c)(am), § 2, 7-10-20223, eff. 10-9-2023)

69.40.020 Registration required.

(a) The operator of a short-term residential rental must register with the CBJ sales tax office on a form or platform specified by the CBJ prior to offering a unit for rent.

(b) Registration numbers are valid for a period of 12 months unless revoked pursuant to code, and must be renewed annually.

(c) Once an applicant has submitted a complete and qualifying registration application along with any applicable fee, the CBJ shall issue a registration number, subject to other existing regulations or laws. The applicant may immediately begin advertising and operating the short-term rental using the registration number. Upon final approval, the CBJ may maintain or issue a new registration number. ~~The CBJ will provide a rental registration number for each registered short-term residential rental. The~~

~~registration number must be displayed on each advertisement or public listing for a short-term residential rental that the operator or operator's designee maintains.~~

(d) There is no fee for registration.

(e) The operator shall provide the CBJ with the following at the time of registration:

(1) Their state business license number.

(2) Name, address, phone number, and email address for the operator or operator's designee.

(3) A general description of the short-term residential rental unit, to include address, property type, number of bedrooms, and capacity.

(f) If there is a change in the information submitted pursuant to subsection (e) of this section, a new registration must be completed within 30 business days.

(g) The property owner of the short-term rental is responsible for taxes, fees, interest, and/or penalties associated with the rental unless such payment obligations are made through a hosting platform as required elsewhere in this chapter.

(Serial No. 2023-26(c)(am), § 2, 7-10-20223, eff. 10-9-2023)

69.40.025 Registration posting.

(a) Prior to the posting of any rental on a hosting platform, the operator utilizing a hosting platform to facilitate the rental shall obtain a valid rental registration number and shall provide the hosting platform with their CBJ issued permit number. The registration number must be displayed on each advertisement or public listing for a short-term residential rental that the operator or operator's designee maintains.

(b) Hosting platforms shall notify operators who are seeking to utilize their services to rent property in the City and Borough of Juneau of the operator’s obligation to obtain a

registration permit under subsection (a) of this section. Hosting platforms shall not post an operator's listing without such registration permit number being previously provided to the hosting platform. Upon notification by the City Manager or a CBJ sales tax office employee that an operator's rental registration is not valid, the hosting platform must promptly remove any listings of said operator from their platform. Any property with a registration number that has been notified as no longer valid shall be considered an unregistered property 48 hours after notification has been given.

(c) Hosting platforms shall provide monthly reports of all existing Juneau-based short term rentals and their permit numbers in excel or csv format for compliance and review by CBJ staff.

69.40.030 Penalty.

(a) Renting, or offering for rent, a short-term residential rental without complying with the registration requirement in section 69.40.020 is prohibited.

(b) An operator required to register a property pursuant to this chapter who offers or uses such property without being registered is subject to a penalty in the amount of $100.00 ~~$25.00~~ per violation. A separate violation shall be deemed committed each day during or on which a property is offered or used as a short-term residential rental without registration. Such operator may not offer or use, or continue to offer or use, such property for a short-term residential rental, unless and until the penalty is paid and the property is properly registered.

(c) If a marketplace facilitator has not removed any listings of an operator from their platform within five days after notification by the City Manager or a CBJ sales tax office employee that the operator's rental registration is not valid, the marketplace facilitator

shall be subject to a penalty in the amount of $100.00 per violation. A separate violation shall be deemed committed each day during or on which such a property is advertised after five days of notice.

(Serial No. 2023-26(c)(am), § 2, 7-10-20223, eff. 10-9-2023)

Section 5. Effective Date. This ordinance shall be effective 30 days after its adoption.

Adopted this 19th day of May, 2025.

Beth A. Weldon, Mayor

Attest:

Elizabeth J. McEwen, Municipal Clerk