Presented by: Manager
Introduced: 6/9/2025
Drafted by: Law Department

ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 2025-32(b)(am)

An Ordinance Amending the Sales Tax Code of the City and Borough of Juneau.

BE IT ENACTED BY THE ASSEMBLY OF THE CITY AND BOROUGH OF JUNEAU, ALASKA:

Section 1. Classification. Sections 2 of this ordinance, if approved by a majority of qualified voters voting on the question in accordance with Sections 3 and 4, shall be of a general and permanent nature and shall become a part of the City and Borough code. Sections 3 and 4 are noncode sections.

Section 2. Amendment of Section. CBJC 69.05.020, Imposition of rate, is amended to read:

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.~~ 2% October 1 through March 31 and 6.5% April 1 through September 30.

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(4) Subsection (a)(3) of this section shall be automatically repealed on September 30, 2028.

Section 3. Submission of Question to Voters. In accordance with Article IX, Section 9.17, of the Home Rule Charter of the City and Borough of Juneau, the question of whether to amend the rate of sales tax, as laid out in Section 2, shall be submitted to the qualified voters of the City and Borough at the next regular municipal election. The Municipal Clerk shall prepare the ballot proposition as provided by this ordinance and shall perform all necessary steps in accordance with law to place this proposition before the voters.

Section 4. Proposition. The proposition to be submitted to the voters as required by Section 3 shall read substantially as follows:

Explanation

This ballot proposition would implement a new permanent sales tax at a rate of 2% October 1 through March 31 and 6.5% April 1 through September 30, and repeal the temporary 3% sales tax and permanent 1% sales tax.

This ballot proposition is estimated to replace any revenue reduced due to an exemption of essential food and essential residential utilities

Current CBJ Sales Tax	***Proposed CBJ Sales Tax***
-	NEW: October 1- March 31 – 2%
-	NEW: April 1- September 30 – 6.5%
Temporary 1%	No change
Permanent 1%	Repealed
Temporary 3%	Repealed

PROPOSITION NO. ___

Authorization to Amend the Sales Tax Code of the City and Borough of Juneau. Shall the City and Borough of Juneau implement a 2% sales tax October 1 through March 31 and a 6.5% sales tax April 1 through September 30, and repeal the permanent sales tax of 1% and temporary sales tax of 3%?

YES [ ]
NO [ ]

Section 5. Effective Dates. The amendments set forth in Section 2 of this ordinance shall become effective on January 1, 2026, if the proposition required by Sections 3 and 4 of this ordinance is approved by a majority of the qualified voters of the City and Borough voting on the proposition at the next regular municipal election.

Adopted this 28 day of July 2025.

Beth A. Weldon, Mayor

Attest:

Breckan L. Hendricks, Municipal Clerk