Presented by: The Manager
Presented: 05/18/2026
Drafted by: Law Department

ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 2026-22

An Ordinance Updating Portions of Title 69 to Comply with the March 31, 2026, Changes Recommended by the Alaska Remote Sellers Sales Tax Commission.

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 Section. CBJC 69.05.010, Definitions, is amended to read:

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:

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Accommodation means any room or rooms, lodgings, or accommodations in any hotel, motel, inn, tourist camp, tourist cabin, camping grounds, club, short-term rental, or any other place in which rooms, space, or accommodations are furnished to transients for a consideration and upon which an accommodations tax or sales tax is imposed.

Accommodation fee means the room charge less the discount room charge, if any, provided that the accommodations fee shall not be less than $0.

Accommodations intermediary means any person other than an accommodations provider that (i) facilitates the sale of an accommodation, and (ii) either (a) charges a room charge to the customer, and charges an accommodations fee to the customer, which fee it retains as compensation for facilitating the sale; (b) collects a room charge from the customer; or (c) charges a fee, other than an accommodations fee, to the customer, which fee it retains as compensation for facilitating the sale. For purposes of this definition, "facilitates the sale" includes brokering, coordinating, or in any other way arranging for the purchase of the right to use accommodations via a transaction directly, including via one or more payment processors, between a customer and an accommodations provider.

Accommodations provider means a person who owns, operates or controls any facility or structure in which there is rented or offered for rent accommodations, the rent for which is taxable under an accommodations tax or sales tax.

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Delivery network company means a business that facilitates, through the use of an internet website or mobile application, the delivery of products or services.

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Discount room charge means the full amount charged by the accommodations provider to the accommodations intermediary, or an affiliate thereof, for furnishing the accommodations.

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Marketplace facilitator means a person or entity, including but not limited to accommodation intermediaries, delivery network companies, digital networks, peer-to-peer vehicle sharing marketplaces, marketplaces that facilitate or perform travel agency services, transportation network companies, and hosting platforms as defined elsewhere in this title,

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.

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Peer-to-peer vehicle sharing marketplace means a marketplace facilitator, whether operated through a website, mobile application, or other electronic platform, through which a person offers a motor vehicle for rental to another person, and the marketplace facilitator, directly or indirectly, facilitates the transaction.

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Retail sale or sale means any transfer ~~sale~~ of real or tangible personal property, including barter, credit, installment, and conditional sales, for consideration 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. A transfer includes a lease or rental.

Room charge means the entire amount charged to the transient to secure the right to use or possess any accommodation that is subject to an accommodations tax, including any mandatory fees or charges by an accommodations intermediary.

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Section 3. Amendment of Chapter. Chapter 69.05, Uniform Sales Tax, is amended by adding a new section to read:

Chapter 69.05 UNIFORM SALES TAX

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69.05.175 Marketplace facilitator centralized administrative provisions.

(a) All sales of goods, services and rentals facilitated by a marketplace facilitator having a point of delivery in the City and Borough shall be considered remote sales.

(b) The City and Borough hereby delegates the administration, collection, remittance, and enforcement of sales taxes on the sales of goods, services and rentals facilitated by a marketplace facilitator to the Alaska Remote Seller Sales Tax Commission.

Section 4. Amendment of Section. CBJC 69.07.010, Definitions, is amended to read:

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:

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Marketplace facilitator has the meaning provided in CBJC 69.05.010 and includes a hosting platform that facilitates the rental of a suite, room, or rooms to a transient through a physical or electronic marketplace. ~~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.~~

Section 5. Amendment of Chapter. Chapter 69.07, Hotel-Motel Room Tax, is amended by adding a new section to read:

Chapter 69.07 HOTEL-MOTEL ROOM TAX

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69.07.175 Marketplace facilitator centralized administrative provisions.

(a) All sales of goods, services and rentals facilitated by a marketplace facilitator having a point of delivery in the City and Borough shall be considered remote sales.

(b) The City and Borough hereby delegates the administration, collection, remittance, and enforcement of hotel-motel room taxes on the rentals facilitated by a marketplace facilitator to the Alaska Remote Seller Sales Tax Commission.

Section 6. Effective Date. This ordinance shall be effective on October 1, 2026.

Adopted this 8 day of June, 2026.

Beth A. Weldon, Mayor

Attest:

Breckan L. Hendricks, Municipal Clerk