City and Borough of Juneau, Alaska
Finance Department, Sales Tax Office
155 Heritage Way, Juneau, AK 99801
Ph (907) 586-5215 ext. 4901
Email: sales.tax.office@juneau.gov

JUNEAU RESIDENT UTILITY SALES TAX EXEMPTION CARD INFORMATION

This application is required to receive the City and Borough of Juneau sales tax exemption on eligible non-commercial retail utility purchases for your primary place of abode. No application is required to receive the sales tax exemption on essential food or utilities billed directly to your account.

HOW TO APPLY

If you do not intend to purchase utilities from a retail store, you may not need an exemption card to receive the exemption.

Individuals who are residents of both the State of Alaska and the City & Borough of Juneau may apply for a Utility Sales Tax Exemption at the Sales Tax Office located on the first floor of City Hall at 155 Heritage Way in downtown Juneau. An online application will also be available soon.

The cost for the Utility Sales Tax exemption card is $20.00 per card. A replacement fee of $5.00 will be charged on all lost cards. **Only cash or check can be accepted as payment.**

Online Applications are also available here bit.ly/4ra0zbn, or scan the QR code on the next page.

Payments and paper applications can be:

- **Brought to City Hall** in person by the applicant during regular business hours (M-F, 8:00a-4:30p)
- **Mailed** to City & Borough of Sales Tax Office, 155 Heritage Way, Juneau AK 99801
- **Dropped** at one of the CBJ drop box locations: Super Bear IGA, Foodland IGA, and outside City Hall

Once we receive your payment, we will process your application and mail your Utility Exemption Card. Our goal is to process applications within 10 business days of receiving payment.

Please contact the Sales Tax Office at 586-5215 ext. 4901 if you have questions or need additional information.

UTILITY SALES TAX EXEMPTION BENEFITS

Effective November 20, 2025: If your residence is used exclusively for non-commercial purposes, the following purchases qualify for exemption when you present your CBJ Utility Sales Tax Exemption number (physical card required for retail purchases):

- **Electricity** – Your electricity bill from your principal place of abode.
- **Heating Fuel** – This includes heating oil, propane (used for heating), wood heating pellets, wood and kerosene for heating your principal place of abode.
- **CBJ Water Utilities** – CBJ water and wastewater service at your principal place of abode.
- **Garbage Collection / Landfill** – Curbside garbage and recycling collection at your principal place of abode as well as charges for your personal use of the landfill.

RESPONSIBILITY OF CARDHOLDER

Cardholders are required to display their card at the time of purchase. The exemption number is assigned to the person and not the household; your exemption card **may not** be used by anyone other than yourself. A utility may keep your exemption number on file in association with your account. You are responsible for notifying the utility of any change to your tax exempt eligibility status.

Cardholder would be committing a Class B misdemeanor if they violate the provision of the Sales Tax Code as it relates to this exemption.

CITY AND BOROUGH OF JUNEAU
ALASKA'S CAPITAL CITY

Scan the QR Code to apply online!

Application for Utility Sales Tax Exemption Card

Applicant Information:

Name: _____ Phone: _____

Mailing Address: _____ Cell: _____

City: _____ State: _____ Zip: _____ Email: _____

Physical Address: _____

When did you most recently establish residency in Juneau? _____/_____/_____

	Initial
I understand that the Utility Sales Tax Exemption is only available for the purchase of residential utilities for use at my principal place of abode.	_____
I understand that I am not eligible for this exemption if I also claim residency in another city, state, or jurisdiction.	_____
I understand that I cannot claim this exemption for utilities, including the landfill, that are not for my personal, residential use.	_____
I understand that to receive an exemption, my exemption card must be presented at the time of retail purchase. I also understand that if I do not present my exemption card at the time of purchase, a sales tax exemption will not be granted retroactively.	_____
I understand that the privilege of using the exemption may be permanently revoked if I claim or attempt to claim exemption from sales tax for other than essential utilities intended for personal, residential use.	_____

I certify, to the best of my knowledge, that the information provided above is correct and complete.

_____

Signature of Applicant Date

FOR OFFICE USE ONLY

Card Number: _____ Issued By : _____

Date: _____ Application Fee: _____

APPLY TO: 02 SR CITIZEN EXEMPT CD