

Seasonal Taxes – Alaska

Community	Code Provision	Code Language
Ketchikan	Ketchikan Code 3.04.020	<p>(a) To the fullest extent permitted by law, a sales tax of three percent on sales made during the period of October 1st through March 31st, and sales tax of five and one-half percent on sales made during the period of April 1st through September 30th, is hereby assessed and levied on the following sales, except as otherwise specifically exempted under this chapter:</p> <ol style="list-style-type: none"> (1) All retail sales; (2) All services; (3) All rents and fees paid for the use of real and personal property except for residential rents. <p>(b) To the fullest extent permitted by law, a sales tax of three percent is hereby assessed and levied on residential rents unless otherwise specifically exempt under this chapter. Rents for transient occupancies subject to taxation under the city’s transient occupancy tax, Chapter 3.28 KMC, are not considered residential rents. Rents for such transient occupancies are subject to the sales tax imposed by subsection (a) of this section.</p> <p>(c) In addition to tax levied and assessed under subsection (a) of this section, a sales tax of five percent is hereby levied and assessed on retail sales of marijuana, and retail sales of marijuana products.</p>
Skagway	Resolution 23-31R	<p>WHEREAS; a sales tax holiday between the period of October 1, 2023 and March 31, 2024 would satisfy the requirements and qualifications of Skagway Municipal Code Chapter 4.08.</p> <p>NOW THEREFORE BE IT RESOLVED that the Skagway Borough Assembly declares the period of October 1, 2023, through March 31, 2024 as a sales tax holiday on all retail sales that physically occur within the Borough.</p>
Kenai Borough		<p>Homer – Entire Year 7.85%</p> <p>Kenai – Entire Year 6%</p> <p>Seldovia – January, February, March, October, November, December 5%</p> <p>Seldovia – April, May, June, July, August, September 9.5%</p> <p>Seward – Entire Year 7%</p>

		Soldotna – Entire Year 6% Outside of Cities – Entire Year 3%
Sitka	Sitka Code 4.25	<p>The City and Borough of Sitka has a fluctuating sales tax rate throughout the year.</p> <ul style="list-style-type: none"> • 6% - April 1st - September 30th (Q 2 & 3) • 5% - October 1st - March 31st (Q 1 & 4) <p>B. The rate of levy of the sales tax levied under subsection A of this section is five percent on sales made during the months of October, November, December, January, February, and March. The rate of levy of the sales tax levied under subsection A of this section is six percent on sales made during the months of April, May, June, July, August, and September. The revenue generated by the one additional percentage point shall be dedicated to fund either directly or by paying debt service on the maintenance, repair, replacement and/or construction of school building infrastructure.</p>