

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)

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

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,

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

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

7
8 *Federally recognized Indian tribe* means an Indian or Alaska Native tribe, band, nation,
9 pueblo, village, or community that the Secretary of the Interior has acknowledged to exist as an
10 Indian tribe pursuant to the Federally Recognized Indian Tribe List Act of 1994, Public Law
11 103-454, 25 U.S.C. 479a.

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

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

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24 *Marijuana products* means concentrated marijuana products and marijuana products that
25 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.

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

7
8 (a) Directly or indirectly, through one or more affiliated persons, in any of the
9 following:

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

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

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

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

20
21 (b) In any of the following activities with respect to the seller's products:

22 (1) Payment processing services;

23 (2) Fulfillment or storage services;

24 (3) Listing products for sale;

25 (4) Setting prices;

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

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

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

9
10 *Services* means all services of every manner and description that are performed or
11 furnished for consideration whether in conjunction with the sale of goods or not, but does not
12 include services rendered by an employee to an employer.

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

20
21 *Transportation network company driver* has the same meaning as in AS 28.23.180: an
22 individual who:

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

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2 (b) Uses a personal vehicle to offer or provide a prearranged ride to riders upon
3 connection through a digital network controlled by a transportation network
4 company in return for compensation or payment of a fee.
5 (CBJ Code 1970, § 69.10.010; Serial No. 70-26, § 3, 1970; Serial No. 83-66, § 3, 1983; Serial No.
6 84-46, § 2, 1984; Serial No. 85-44, § 2, 1985; Serial No. 98-12, § 2, 1998; Serial No. 2008-40, § 2,
7 12-19-2008, eff. 2-1-2009; Serial No. 2016-17, § 2, 5-23-2016; Serial No. 2016-20, § 2, 7-11-2016,
8 eff. 1-1-2017; Serial No. 2018-38(b)(am), § 2, 9-17-2018, eff. 10-18-2018; Serial No. 2021-30, § 2,
9 9-13-2021, eff. 10-14-2021)

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11 **Cross reference**— Definitions generally, CBJ Code § 01.15.010.

12 **69.05.020 Imposition of rate.**

- 13 (a) There shall be levied and collected a tax equal to the percentage of the selling price on
14 retail sales and rentals made and services performed within the City and Borough as
15 follows:
16 (1) Within the entire City and Borough: One percent.
17 (2) Within the entire City and Borough, an additional three percent.
18 (3) Effective October 1, 2023 within the entire City and Borough, an additional one
19 percent.
20 (4) Subsection (a)(3) of this section shall be automatically repealed on September 30,
21 2028.
22
23 (b) If parts of a sale, service or rental, or a combination thereof, occur both inside and
24 outside the City and Borough, or occur over a period of time during which two different
25 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

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

11
12 (c) Subsection (a)(2) and this subsection (c) are automatically repealed on July 1, 2027.

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

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

19
20 (Serial No. 83-66, § 4, 1983; Serial No. 84-46, § 3, 1984; Serial No. 85-44, § 3, 1985; Serial No.
21 87-32am, § 2, 1987; Serial No. 90-26, §§ 2, 3, 1990; Serial No. 95-28, §§ 2, 3, 1995; Serial No. 96-
22 33, §§ 2, 3, 1996; Serial No. 98-36, § 2, 1998; Serial No. 2000-29, § 2, 8-7-2000; Serial No. 2000-
23 30, §§ 2, 3, 8-7-00; Serial No. 2005-25(am), § 2, 8-25-2005; Serial No. 2006-28(b), §§ 2, 3, 10-3-
24 2006; Serial No. 2007-46(b), § 2, 8-6-2007; Serial No. 2011-17, § 2, 8-8-2011, eff. 7-1-2012; Serial
25 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,

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

4 **State Law reference**— Authority to impose taxes on alcoholic beverages, AS 04.21.010(c)(2),
5 (3).

6 **69.05.030 Collection.**

7
8 (a) Unless authorized by the manager under subsection (b) of this section to include the tax
9 in the selling price, sellers and marketplace facilitators, ~~and transportation network~~
10 ~~companies on behalf of transportation network company drivers~~, shall add the tax levied
11 in this chapter to the selling price, rent, or service charge in accordance with a schedule
12 promulgated by the manager, on file in the sales tax office.

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

19
20 (Serial No. 83-66, § 5, 1983; Serial No. 2018-38(b)(am), § 3, 9-17-2018, eff. 10-18-2018)

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22 **69.05.060 Seller to add tax to selling price.**

23 Every seller or marketplace facilitator collecting and remitting tax on behalf of a seller ~~and~~
24 ~~transportation network company collecting and remitting sales tax on behalf of transportation~~
25 ~~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,

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2 charge tickets, invoices, statements of account, or other tangible evidence of sale unless the
3 sales tax is permitted to be included in the selling price under subsection 69.05.030(b).
4 (CBJ Code 1970, § 69.10.060; Serial No. 70-26, § 3, 1970; Serial No. 83-66, § 8, 1983; Serial No.
5 2018-38(b)(am), § 4, 9-17-2018, eff. 10-18-2018)

6 **69.05.062 Monthly remittance of estimated sales tax.**

- 7
8 (a) *Monthly deposit report.* Every person making sales, rentals, or performing services
9 within the City and Borough, including marketplace facilitators on behalf of sellers
10 ~~transportation network companies on behalf of transportation network company drivers,~~
11 who incurs sales tax liability or a combined sales tax and hotel-motel tax liability, as
12 levied under chapter 69.05 or chapter 69.07, of \$1,000.00 or more in the month shall, on
13 or before the 15th day of the month following the month in which the tax liability was
14 incurred, complete a monthly deposit report declaring estimated sales tax liability and,
15 if applicable, hotel-motel tax liability, for the month and transmit the report to the City
16 and Borough. If the 15th day is a Saturday, Sunday, or federal, state, or City and
17 Borough holiday, the due date will be extended until the next business day. The United
18 States Postal Service postmark shall determine the date of filing for mailed reports.
19
20 (b) *Amount of monthly remittance.* At the time of transmitting the monthly deposit report,
21 the seller or marketplace facilitator on behalf of sellers ~~transportation network company~~
22 ~~on behalf of a transportation network company driver~~ shall remit to the City and
23 Borough the total estimated amount of sales tax and, if applicable, hotel-motel tax, due
24 for the month for which the deposit report is filed.
25 (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

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

16
17 (d) *Filing period adjustments.* In addition to the monthly deposit and reporting
18 requirements set forth in subsections (a) and (b) of this section, sellers or marketplace
19 facilitators on behalf of sellers ~~transportation network companies on behalf of a~~
20 ~~transportation network company driver~~ are required to file period returns and remit the
21 remaining unpaid sales tax due as required in subsection 69.05.070(a) or
22 subsection 69.05.100(c). If the sales tax due and payable by the seller or marketplace
23 facilitator on behalf of a seller ~~transportation network company on behalf of a~~
24 ~~transportation network company driver~~, as required in section 69.05.070, is less than
25 the total amount of the monthly sales tax deposits remitted to the City and Borough

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

5 (e) Any seller who operates their business exclusively through a marketplace facilitator is
6 not responsible for collecting or remitting any sales tax under this chapter, provided
7 that the sales tax is being collected and remitted by the marketplace facilitator on their
8 behalf.
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10 (Serial No. 91-34am, § 2, 1991; Serial No. 2018-38(b)(am), § 5, 9-17-2018, eff. 10-18-2018)

11 **69.05.070 Periodic returns, penalties, and interest for delinquency.**

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

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

7
8 (b) The tax levied under this chapter, whether or not collected from the buyer, except for
9 credit transactions covered in subsection (c) of this section, must be remitted by the
10 seller or marketplace facilitator on behalf of a seller ~~transportation network company~~
11 ~~on behalf of a transportation network company driver~~ to the City and Borough at the
12 time of transmitting the return, and if not so remitted or if the return is not timely
13 filed, such tax is delinquent. A late filing penalty of \$25.00 shall be added to all late
14 returns. The postmark shall determine the date of filing mailed returns. In addition, a
15 late payment penalty of five percent per month or any fraction thereof, until a total
16 late payment penalty of 25 percent has accrued shall be added to all returns until such
17 tax, penalty, and interest thereon have been paid. Such penalty shall be assessed and
18 collected in the same manner as the tax is assessed and collected. In addition to these
19 penalties, interest on the delinquent tax from the due date until paid shall accrue and
20 be collected in the same manner the delinquent tax is collected. The annual interest
21 rate on delinquent tax shall be five percent per year above the Wall Street Journal
22 Prime Rate, or similar published rate, on January 2nd each year, rounded to the
23 nearest full percentage point, as determined by the finance director; provided,
24 however, that if such calculated rate would fall below ten percent per year, the
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2 interest rate shall be ten percent per year, and if the calculated rate would exceed 15
3 percent per year, the interest rate shall be 15 percent per year.

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

14
15 (d) Except as otherwise provided herein, all returns, reports, and information required to
16 be filed with the City and Borough under this chapter, and all information deductible
17 from such filed returns, reports, and information, shall be kept confidential and are
18 not subject to public inspection. Except upon court order, such returns, reports, and
19 information shall be made available only to employees of the City and Borough whose
20 job responsibilities are directly related to such returns, reports, and information; to
21 the person supplying such returns, reports, and information; and to persons
22 authorized in writing by the person supplying such returns, reports, and information.
23 The following information shall be made available to the public: the name and address
24 of sellers and marketplace facilitators collecting and remitting sales tax on behalf of
25 sellers ~~transportation network companies collecting and remitting sales tax on behalf~~

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2 of ~~transportation network company drivers~~; whether or not a business, including a
3 marketplace facilitator, ~~transportation network company, or transportation network~~
4 ~~company driver~~ is registered to collect sales tax in the City and Borough; whether or
5 not a business, including a marketplace facilitator, ~~transportation network company or~~
6 ~~transportation network company driver~~ is current in filing sales tax returns and in
7 remitting sales tax, the amount of sales tax due, and the number of returns not filed;
8 and the names and exemption numbers of nonprofit agencies which have received a
9 nonprofit exemption number from the manager. The manager may, from time to time,
10 publish the names of sellers and marketplace facilitators collecting and remitting sales
11 tax on behalf of sellers ~~transportation network companies collecting and remitting~~
12 ~~sales tax on behalf of transportation network company drivers~~ delinquent in remitting
13 sales taxes and the amount thereof including the "doing business as" name under
14 which the seller or marketplace facilitator ~~transportation network company~~ is doing
15 business when the sales tax delinquency being published arises from that business;
16 provided that the names of sellers or marketplace facilitators ~~transportation network~~
17 ~~companies~~ who have signed a confession of judgment for the delinquent sales taxes,
18 penalties, and interest, and a stipulation to postpone execution on the judgment, and
19 who are current in their sales tax payments under such stipulation as of the date on
20 which the names are submitted to the publisher, will not be published. Information
21 may also be made available to the public in the form of statistical reports if the
22 identities of particular sellers or transportation network companies is not revealed by
23 the reports.
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2 (e) The City and Borough may permit the proper officer of the United States, of a state, or
3 other municipality to inspect tax returns or reports filed under this title, or may
4 furnish to the officer a copy of the tax return, if the other jurisdiction grants
5 substantially similar privileges to the City and Borough, and if the City and Borough
6 determines that other jurisdiction provides adequate safeguards for the confidentiality
7 of the returns and reports, and that the returns and reports will be used for tax
8 purposes only.

9
10 (f) Very small business annual filing. The quarterly filing requirements of subsection (a)
11 are waived and an annual filing is allowed for a seller that anticipates having
12 \$20,000.00 or less of gross sales in the subsequent calendar year. A seller that elects to
13 file annually is required to begin making quarterly filings in the calendar quarter that
14 gross annual sales exceed \$20,000.00. Failure of a seller to begin making quarterly
15 filings after gross annual sales exceed \$20,000.00 shall result in the imposition of
16 penalties and interest described in subsection (b).

17 (CBJ Code 1970, § 69.10.070; Serial No. 70-26, § 3, 1970; Serial No. 76-19, §§ 2, 3, 1976;
18 Serial No. 81-67, § 2, 1981; Serial No. 83-66, § 9, 1983; Serial No. 85-44, §§ 4, 5, 11, 1985;
19 Serial No. 86-51, § 2, 1986; Serial No. 88-01, § 2, 1988; Serial No. 91-34am, §§ 3, 4, 1991;
20 Serial No. 96-32, §§ 2, 3, 1996; Serial No. 2005-46, § 2, 11-21-2005; Serial No, 2007-56, § 2, 9-
21 24-2007; Serial No. 2018-38(b)(am), § 6, 9-17-2018, eff. 10-18-2018; Serial No. 2022-61, § 2,
22 11-30-2022, eff. 12-31-2022)

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

25 **69.05.080 Sellers' compensatory collection amount.**

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

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

18 **69.05.090 Assessment limitation periods; recordkeeping.**

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20 (a) A seller's tax liability, or the liability of a marketplace facilitator collecting and
21 remitting sales tax for a seller ~~transportation network company collecting and~~
22 ~~remitting sales tax for a transportation network company driver~~, under this chapter
23 may be determined and assessed for a period of three years after the date the return
24 was filed with the City and Borough manager. No civil action for the collection of such
25 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

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

5 (b) In order to facilitate the administration and enforcement of the provisions of this
6 chapter, each seller or person otherwise engaged in business within the City and
7 Borough, including marketplace facilitators collecting and remitting sales tax on
8 behalf of sellers ~~transportation network companies collecting and remitting sales tax~~
9 ~~on behalf of transportation network company drivers~~, shall maintain and keep for a
10 period of three years after the date of filing all of the period sales tax reports, forms,
11 and supporting records and other records prescribed by the manager. The failure to
12 maintain adequate records to allow documentation of the taxability of each transaction
13 will result in the loss of any tax exemption, deduction, or credit for that particular
14 transaction. Upon the request of the City and Borough manager, a seller or
15 marketplace facilitator collecting and remitting sales tax on behalf of a seller
16 ~~transportation network company collecting and remitting sales tax on behalf of~~
17 ~~transportation network company drivers~~ shall make available for examination in the
18 City and Borough the books, records, and other documents of the seller or marketplace
19 facilitator ~~transportation network company~~ unless the manager authorizes the
20 examination to be conducted at a different location.
21
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23 (CBJ Code 1970, § 69.10.090; Serial No. 70-26, § 3, 1970; Serial No. 83-66, § 11, 1983; Serial
24 No. 91-34am, § 6, 1991; Serial No. 2018-38(b)(am), § 8, 9-17-2018, eff. 10-18-2018)

25 **69.05.100 Delinquency; failure to submit return or to remit taxes; assessments.**

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2 (a) Whenever the manager reasonably believes a return contains inaccurate reporting or
3 whenever any seller or marketplace facilitator ~~transportation network company~~ has
4 become delinquent in the submission of the required filing period return or in
5 remitting sales taxes, the City and Borough manager shall mail to the delinquent
6 seller's or marketplace facilitator's ~~transportation network company's~~ last known
7 address a written demand by certified mail, return receipt requested, for submission of
8 the corrected or required sales tax return and remittance within ten days. In the event
9 of noncompliance with such demand, the City and Borough manager may make a sales
10 tax assessment against the delinquent seller or marketplace facilitator ~~transportation~~
11 ~~network company~~, the assessment to be based on an estimate of the gross taxable
12 revenue received by the seller or marketplace facilitator on behalf of the seller ~~the~~
13 ~~transportation network company on behalf of the transportation network company~~
14 ~~driver~~ during the filing period in question. A copy of the assessment shall be sent to
15 the seller or marketplace facilitator ~~transportation network company~~ at the seller's or
16 marketplace facilitator's ~~transportation network company's~~ last known address by
17 certified mail, return receipt requested. The seller or marketplace facilitator
18 ~~transportation network company~~ shall have a right to a hearing before the manager at
19 which time the seller or marketplace facilitator ~~transportation network company~~ shall
20 make available for examination the books, papers, records, and other documents
21 pertaining to the sales and revenue for the period involved in the assessment. The
22 seller or marketplace facilitator ~~transportation network company~~ may exercise the
23 right to a hearing by delivering to the manager, within 15 days of the date the notice
24 was mailed, a written request for a hearing. The manager shall establish a date and
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2 time for a hearing to be held within ten days of receipt of the request unless a later
3 time is mutually agreeable. The hearing officer conducting the hearing shall issue an
4 amended assessment upon a determination that an amendment should be made. The
5 amended assessment, or the original assessment if no amendment is made within five
6 days of the hearing, shall be the final assessment for the purpose of determining the
7 seller's liability to the City and Borough. If no timely request for a hearing is made,
8 the original assessment shall be the final assessment 30 days after the mailing of the
9 notice of the original assessment unless the seller or marketplace facilitator
10 ~~transportation network company~~ has submitted an accurate return within the 30 days.

11
12 (b) The City and Borough may file a civil action for collection of any taxes, penalty, or
13 interest due before or after making a demand or assessment under subsection (a) of
14 this section.

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

20
21 (CBJ Code 1970, § 69.10.100; Serial No. 70-26, § 3, 1970; Serial No. 83-66, § 12, 1983; Serial
22 No. 91-34am, § 7, 1991; Serial No. 2018-38(b)(am), § 9, 9-17-2018, eff. 10-18-2018)

23 **69.05.104 Protest of tax.**

24 (a) A buyer who protests the payment of the tax levied under this chapter shall pay the
25 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~~

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

7
8 (b) If the seller or a marketplace facilitator that has collected or remitted sales tax on
9 behalf of a seller ~~transportation network company that has collected or remitted sales~~
10 ~~tax on behalf of a transportation network company driver~~ protests liability for sales
11 tax, penalties, or interest, the seller or marketplace facilitator ~~transportation network~~
12 ~~company~~ shall pay the tax, penalties, and interest under a written protest filed before
13 or with the payment and setting forth the basis for the protest. No appeal from the
14 sales tax board of appeals nor any action for a refund may be filed or maintained nor
15 may a defense to nonpayment be maintained in a civil action unless the amount in
16 dispute has been paid under protest as provided in this subsection. A protest
17 accompanying a payment shall be deemed waived unless the protestor files an appeal
18 under this chapter pursuant to and within 90 days of the protest.

19
20 (c) An appeal from the sales tax board of appeals or an action for a refund may be filed,
21 maintained, or both without the payment under protest otherwise required by
22 subsection (b) of this section:

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

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

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~~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)

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

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

8
9 (b) Before the sale, lease, assignment, transfer, or other disposition of the business is
10 completed, the seller or marketplace facilitator ~~transportation network company~~ shall
11 file with the City and Borough manager an informational notice identifying the name
12 and address of each person or entity involved in the transaction, the nature of the
13 transaction, and the effective date of the transaction.

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

17 **69.05.140 Lien for tax, interest, and penalty**

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

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2 foreclosure sales. The lien is not valid as against a prior mortgagee, pledgee, purchaser,
3 or judgment creditor until notice of the lien is filed in the office of the recorder for the
4 City and Borough recording district in the manner provided for federal tax liens in AS
5 40.19.

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

- 7 (1) Filing of liens, \$25.00 plus the recorder's office filing fee;
8
9 (2) Release of liens, \$25.00 plus the recorder's office filing fee.

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

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

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

15 **69.05.145 Collected taxes.**

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

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

22 **69.05.170 Registration.**

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

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

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

9 ***

10
11 **Section 3. Amendment of Chapter.** Chapter 69.07, Hotel-Motel Room Tax, is
12 amended as follows:

13 **Chapter 69.07 HOTEL-MOTEL ROOM TAX**

14 **69.07.010 Definitions.**

15 The following words, terms and phrases, when used in this chapter, shall have the
16 meanings ascribed to them in this section, except where the context clearly indicates a different
17 meaning:

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

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

22 *Hotel-motel* means a structure, or portions of a structure, occupied or intended or designed
23 for occupancy by transients for dwelling, lodging or sleeping purposes and includes any hotel,
24 motel, inn or similar structure.
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2 Marketplace facilitator means a person or entity, including transportation network
3 companies and hosting platforms, that contracts with sellers to facilitate for consideration,
4 regardless of whether deducted as fees from the transaction, the sale or rental of the seller's
5 property, product, or services through a physical or electronic marketplace operated by the
6 person, and engages:

7
8 (a) Directly or indirectly, through one or more affiliated persons, in any of the
9 following:

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

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

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

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

20
21 (b) In any of the following activities with respect to the seller's products:

22 (1) Payment processing services;

23 (2) Fulfillment or storage services;

24 (3) Listing products for sale;

25 (4) Setting prices;

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

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2 (b) Each guest is responsible for the room rental tax imposed by this chapter and the tax
3 shall be due and payable at the time the rent is paid. The tax shall apply to all rentals
4 where the guest or transient indicates that the room will be occupied by the transient
5 for less than 30 days. Room rentals for transients which continue for 30 or more
6 consecutive days shall not be taxable for rentals on and after the 30th consecutive day.
7 Rentals which are less than 30 consecutive days shall be subject to the tax even if the
8 room or rooms were originally taken with the intent to use or occupy for 30 or more
9 consecutive days. Any unpaid tax shall be due and payable when the transient ceases to
10 occupy or use space in the hotel-motel.
11

12 (c) Every ~~hotel-motel~~ operator or hosting platform that facilitates room rental renting
13 ~~rooms~~ subject to taxation under this chapter shall collect the taxes imposed by this
14 chapter from the transient guest at the time of collection of the charge for the room and
15 shall transmit the same quarterly to the City and Borough. The tax imposed shall be
16 shown on the billing to the guest as a separate and distinct item.
17

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

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

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

24 ***

25 **69.07.045 Monthly remittance of estimated hotel-motel tax.**

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

11
12 (b) *Amount of monthly remittance.* At the time of transmitting the monthly deposit report,
13 the operator or hosting platform shall remit to the City and Borough the total estimated
14 amount of hotel-motel and, if applicable, sales tax due for the month for which the
15 deposit report is filed.

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

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

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

13
14 (Serial No. 91-35am, § 2, 1991)

15 **69.07.050 Period returns, penalties and interest for delinquency.**

- 16 (a) Every operator or hosting platform shall on or before the last day of the month, unless
17 the last day of the month is a Saturday, Sunday, or federal, state, or City and Borough
18 holiday in which case the due date will be extended until the next business day,
19 immediately following the end of each filing period complete a return for the required
20 filing period setting forth the total of all hotel-motel mom rentals, regardless of whether
21 such transactions are taxable or nontaxable, the amount of hotel-motel tax due, and
22 such other information as the City and Borough may require, and sign and deliver or
23 mail the same to the City and Borough manager's office. Period returns shall be filed for
24 the calendar quarters ending on March 31, June 30, September 30, and December 31
25

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

4 (b) The tax levied under this chapter, whether or not collected from the buyer, except for
5 credit transactions covered in subsection (c) of this section, must be remitted by the
6 seller to the City and Borough at the time of transmitting the return, and if not so
7 remitted or if the return is not timely filed, such tax is delinquent. A late filing penalty
8 of \$25.00 shall be added to all late returns. The postmark shall determine the date of
9 filing mailed returns. In addition, a late payment penalty of five percent per month or
10 any fraction thereof, until a total late payment penalty of 25 percent has accrued, shall
11 be added to all returns until such tax, penalty and interest thereon have been paid.

12 Such penalty shall be assessed and collected in the same manner as the tax is assessed
13 and collected. In addition to these penalties, interest at a rate of 15 percent per year on
14 the delinquent tax from the date of delinquency until paid shall accrue and be collected
15 in the same manner the delinquent tax is collected.

16
17 (c) The operator or hosting platform shall report and pay over the tax to the City and
18 Borough on the same basis, cash or accrual, the seller uses for reporting federal income
19 tax. An operator or hosting platform reporting on the accrual basis shall be allowed a
20 tax credit for tax previously paid by the operator or hosting platform on any rental made
21 on credit to the extent the operator or hosting platform declares such debt to be
22 uncollectible and a bad debt for federal income tax purposes. Such bad debt credit must
23 be claimed on a timely filed quarterly tax report covering the quarter during which the
24 operator or hosting platform declares the transaction a bad debt for federal income tax
25 purposes.

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

3 ***

4 **69.07.080 Delinquency failure to submit return.**

- 5 (a) Whenever any operator or hosting platform has become delinquent in the submission of
6 the required filing period return for a period of 30 days, the manager shall make written
7 demand by certified mail, return receipt requested, upon the delinquent operator or
8 hosting platform for submission of the required hotel-motel tax return within ten days.
9 In the event of noncompliance with such demand, the City and Borough manager shall
10 make a hotel-motel tax assessment against the delinquent operator or hosting platform,
11 the assessment to be based on an estimate of the gross transient rental revenue received
12 by the operator or hosting platform during the filing period in question and such
13 assessment shall be referred to the City and Borough collector and the City and
14 Borough attorney for appropriate action to recover such tax.
15
16 (b) Whenever any operator or hosting platform fails to submit the required filing period
17 return after notice given as provided in subsection (a) of this section, or such return is
18 reasonably believed by the manager to contain incorrect reporting, the manager may
19 notify such operator or hosting platform in writing by certified mail, return receipt
20 requested, that a hearing will be held upon the matter at a specified place and time,
21 which shall not be less than 15 days after the date of the notice. The operator or hosting
22 platform shall be present at the hearing and make available to the manager for
23 inspection the operator's or hosting platform's books, papers, records, and other
24 memoranda pertaining to gross transient rental revenue required to make a
25 determination of tax liability, if any. In the event of noncompliance by the operator or

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

- 4 (c) Whenever any operator or hosting platform fails to submit the required filing period
5 return after notice given as provided in subsection (a) of this section, the manager may
6 require such operator or hosting platform to submit returns and remit taxes on a
7 monthly or more frequent basis.
8

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

10 **69.07.090 Suits for collection.**

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

14 (Serial No. 80-36, § 3, 1980)

15 **69.07.100 Prohibited acts.**

- 16 (a) No person may fail or refuse to pay the tax imposed by this chapter when it is due and
17 payable to an operator or hosting platform authorized to collect the tax.
18
19 (b) No operator or hosting platform may fail or refuse to make the quarterly returns
20 required by this chapter.
21 (c) No operator or hosting platform may fail or refuse to pay to the City and Borough in the
22 manner provided in this chapter the tax imposed under this chapter.
23 (d) No operator or hosting platform may advertise or state to the public or to any guest or
24 renter, directly or indirectly, that the tax or any part of it will be assumed or absorbed
25 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

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

4 (Serial No. 80-36, § 3, 1980)

5 ***

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

8 **Chapter 69.40 SHORT-TERM RENTAL REGISTRATION PROGRAM.**

9 **69.40.010 Definitions.**

10 The following words, terms, and phrases, when used in this chapter, shall have the
11 meanings ascribed to them in this section, except where the context clearly indicates a different
12 meaning:
13

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

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

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

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

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

4 *Person* means an individual natural person.

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

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

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

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

13
14 (Serial No. 2023-26(c)(am), § 2, 7-10-20223, eff. 10-9-2023)

15 **69.40.020 Registration required.**

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

18 (b) Registration numbers are valid for a period of 12 months and must be renewed
19 annually.

20 (c) The CBJ will provide a rental registration number for each registered short-term
21 residential rental. ~~The registration number must be displayed on each advertisement or~~
22 ~~public listing for a short term residential rental that the operator or operator's designee~~
23 ~~maintains.~~

24 (d) There is no fee for registration.

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

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- 2 (1) Their state business license number.
- 3 (2) Name, address, phone number, and email address for the operator or operator's
- 4 designee.
- 5 (3) A general description of the short-term residential rental unit, to include
- 6 address, property type, number of bedrooms, and capacity.
- 7
- 8 (f) If there is a change in the information submitted pursuant to subsection (e) of this
- 9 section, a new registration must be completed within 30 business days.
- 10 (g) The property owner of the short-term rental is responsible for taxes, fees, interest,
- 11 and/or penalties associated with the rental unless such payment obligations are made
- 12 through a hosting platform as required elsewhere in this chapter.

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

14 **69.40.025 Registration posting.**

- 15 (a) Prior to the posting of any rental on a hosting platform, the operator utilizing a hosting
- 16 platform to facilitate the rental shall obtain a valid rental registration number and shall
- 17 provide the hosting platform with their CBJ issued permit number. The registration
- 18 number must be displayed on each advertisement or public listing for a short-term
- 19 residential rental that the operator or operator's designee maintains.
- 20
- 21 (b) Hosting platforms shall notify operators who are seeking to utilize their services to rent
- 22 property in the City and Borough of Juneau of the operator's obligation to obtain a
- 23 registration permit under subsection (a) of this section. Hosting platforms shall not post
- 24 an operator's listing without such registration permit number being previously provided
- 25 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

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2 promptly remove any listings of said operator from their platform. Any property with a
3 registration number that has been notified as no longer valid shall be considered an
4 unregistered property 48 hours after notification has been given.

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

8
9 **69.40.030 Penalty.**

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

12 (b) An operator required to register a property pursuant to this chapter who offers or uses
13 such property without being registered is subject to a penalty in the amount of
14 ~~\$100~~~~\$25.00~~ per violation. A separate violation shall be deemed committed each day
15 during or on which a property is offered or used as a short-term residential rental
16 without registration. Such operator may not offer or use, or continue to offer or use, such
17 property for a short-term residential rental, unless and until the penalty is paid and the
18 property is properly registered.

19
20 (c) If a marketplace facilitator has not removed any listings of an operator from their
21 platform within 48 hours after notification by the City Manager or a CBJ sales tax office
22 employee that the operator's rental registration is not valid, the marketplace facilitator
23 shall be subject to a penalty in the amount of \$100 per violation. A separate violation
24 shall be deemed committed each day during or on which such a property is advertised
25 after 48 hours of notice.

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

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

Adopted this _____ day of _____, 2025.

Beth A. Weldon, Mayor

Attest:

Elizabeth J. McEwen, Municipal Clerk