

Presented by:  
Presented:  
Drafted by: N. Lynch

**ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA**

**Serial No. 2024-37**

**An Ordinance Amending the Uniform Sales Tax Code Related to Definitions, a Temporary Sales Tax Registration, and Deposits by Nonresidents.**

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:

...

Digital good means any product delivered electronically whether downloaded, streamed, or subscribed to. A digital good generally takes the form of a license to use or store in a digital or electronic format. Digital goods are generally intangible property for purposes of this chapter.

Donation means any voluntary consideration, whether money, credit, rights, other property, or services provided to an exempt organization, as defined in 69.05.040(11), for which

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2 the provider neither expects nor receives anything more than goods or services of insubstantial  
3 value relative to the provided consideration.

4 ...

5 *Itinerant business* means a person, corporation, or other association engaging in sales,  
6 services, or rentals within the City and Borough for no more than fifteen consecutive days who  
7 is not a resident of the City and Borough.

8 ...

9 ...  
10 *Membership fees or dues* means the price members pay to be in an association, chamber,  
11 nonprofit, or organization. Such payment can be made one time or recurrently, may include a  
12 benefit or service, and is reportable.

13 ...

14 *Retail sale* means any sale of real or tangible personal property or digital goods,  
15 including barter, credit, installment and conditional sales, for any purpose other than resale in  
16 the regular course of business. ~~The delivery of property in the City and Borough by a seller~~  
17 ~~whose principal place of business is outside the City and Borough to a buyer or consumer is a~~  
18 ~~retail sale made within the City and Borough if such retailer maintains any office, distribution,~~  
19 ~~or sales house, warehouse or any other place of business, or solicits business or receives orders~~  
20 ~~through any agent, salesman, or other type of representation within the City and Borough.~~

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

24 **69.05.075 Filings by itinerant businesses.**

25 A person doing business within the city and borough of Juneau on less than an annual  
basis shall file a sales tax return and remit in full the tax shown as due within forty-eight hours

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2 following the expiration of the registration, or prior to leaving the city and borough of Juneau,  
3 whichever occurs first. Sales tax not remitted or if the return is not timely filed such tax is  
4 delinquent and the penalties prescribed in 69.05.070(b) shall apply.

5       **Section 4. Amendment of Section.** CBJC 69.05.112 Deposit by nonresidents, is  
6 repealed and reserved.

7  
8 **69.05.112 ~~Deposit by nonresidents~~ Reserved.**

9       ~~(a) A person, corporation or other association that is about to make sales, perform~~  
10 ~~services or make rentals shall first register with the manager and shall make the deposit~~  
11 ~~required by this section unless the person has been a resident of the City and Borough for six~~  
12 ~~months prior to registering or the corporation or association is composed of such residents or~~  
13 ~~has been regularly engaged in business within the City and Borough for nine of the 12 months~~  
14 ~~preceding registration.~~

15       ~~(b) The deposit required under subsection (a) of this section must be an amount that~~  
16 ~~the manager determines is not less than the maximum amount of sales tax that the person,~~  
17 ~~corporation or other association is likely to be required to collect during any filing period within~~  
18 ~~a year of the date of registration.~~

19       ~~(c) The deposit must be refunded upon written request and a determination by the~~  
20 ~~manager that:~~

21               ~~(1) The seller has filed sales tax returns and made full remittance of sales tax~~  
22 ~~owing for the preceding year; or~~

23               ~~(2) The seller has filed a statement that the seller has ceased engaging in~~  
24 ~~transactions within the City and Borough and has remitted all sales taxes due.~~  
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2       ~~The deposit must be refunded within 30 days of the receipt of the refund request unless~~  
3 ~~the manager has initiated an audit of the seller or has otherwise questioned a return made~~  
4 ~~during the period under consideration.~~

5       ~~(d) The manager may order the withdrawal from the deposit of the seller so much as~~  
6 ~~the manager determines is required to make up for any deficiency or late payment of taxes. No~~  
7 ~~seller may engage in transactions within the City and Borough after receipt of written notice~~  
8 ~~that the manager has withdrawn all or a portion of the seller's deposit for application to a~~  
9 ~~delinquent or insufficient payment of sales taxes. Upon the deposit with the City and Borough~~  
10 ~~of funds restoring the deposit to its original amount or such higher amount as the manager~~  
11 ~~determines is appropriate in light of the actual sales experience of the seller, the seller may~~  
12 ~~again engage in transactions. A seller may not deduct the deposit amount from the seller's last~~  
13 ~~or any other sales tax return.~~

15       **Section 5. Amendment of Section.** CBJC 69.05.170 Registration, is amended to  
16 read:

17       **69.05.170 Registration.**

18       A person, firm, copartnership, corporation, itinerant business, or other business entity,  
19 including a transportation network company driver, shall register with the manager before  
20 making retail sales, rendering services, or making rentals within the City and Borough. A  
21 transportation network company that collects and remits sales tax on behalf of a transportation  
22 network company driver shall notify such transportation network company driver of the  
23 registration requirement under this section. Nothing in this section shall be construed to  
24 require a transportation network company to register with the manager.  
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**Section 6. Effective Date.** This ordinance shall be effective 30 days after its adoption.

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Adopted this \_\_\_\_\_ day of \_\_\_\_\_, 2024.

Attest: \_\_\_\_\_  
Beth A. Weldon, Mayor

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Elizabeth J. McEwen, Municipal Clerk