



ASSEMBLY LANDS HOUSING AND ECONOMIC DEVELOPMENT AGENDA

February 23, 2026 at 5:00 PM

Assembly Chambers/Zoom Webinar

<https://juneau.zoom.us/j/94215342992> or 1-253-215-8782 Webinar ID: 942 1534 2992

A. CALL TO ORDER

B. LAND ACKNOWLEDGEMENT

We would like to acknowledge that the City and Borough of Juneau is on Tlingit land and wish to honor the indigenous people of this land. For more than ten thousand years, Alaska Native people have been and continue to be integral to the well-being of our community. We are grateful to be in this place, a part of this community, and to honor the culture, traditions, and resilience of the Tlingit people. *Gunalchéesh!*

C. ROLL CALL

D. APPROVAL OF AGENDA

E. APPROVAL OF MINUTES

1. January 26, 2026 Draft LHED Minutes

F. AGENDA TOPICS

1. Vertical Bridge Request to Amend the Communications Tower Lease at 3000 Fish Creek Road
2. Proposed Land Trade between CBJ and the State of Alaska
3. Request for Direction on the Disposal of City Property located at 155 Heritage Way
4. Amending Title 69 Code Related to Peer-to-Peer Vehicle Sharing

G. STAFF REPORTS

1. Short-Term Rentals
2. Affordable Housing Fund Verbal Update from Scott Ciambor

H. COMMITTEE MEMBER / LIAISON COMMENTS AND QUESTIONS

I. NEXT MEETING DATE March 16, 2026

J. ADJOURNMENT

ADA accommodations available upon request: Please contact the Clerk's Office 36 hours prior to any meeting so arrangements can be made for closed captioning or sign language interpreter services

depending on the meeting format. The Clerk's Office telephone number is (907) 586-5278, e-mail: city.clerk@juneau.gov.

ASSEMBLY LANDS HOUSING AND ECONOMIC DEVELOPMENT MINUTES

January 26, 2026 at 5:00 PM

Assembly Chambers/Zoom Webinar



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We would like to acknowledge that the City and Borough of Juneau is on Tlingit land and wish to honor the indigenous people of this land. For more than ten thousand years, Alaska Native people have been and continue to be integral to the well-being of our community. We are grateful to be in this place, a part of this community, and to honor the culture, traditions, and resilience of the Tlingit people. *Gunalchéesh!*

C. ROLL CALL

Members Present: Chair Alicia Hughes-Skandijs, Paul Kelly, Neil Steininger, Maureen Hall

Additional Assembly Members Present: Mayor Weldon, Christine Woll

Liaisons Present: Paulette Schirmer, PRAC liaison; Lacey Derr, Planning Commission liaison

Liaisons Absent: Jim Becker, Docks & Harbors Board liaison

Staff Present: Dan Bleidorn, Lands Manager; Alexandra Pierce, Visitor Industry Director

Members of the Public Present: Liz Perry, President & CEO Travel Juneau

D. APPROVAL OF AGENDA – approved as presented

E. APPROVAL OF MINUTES

1. December 1, 2025 Draft LHED Minutes – approved as presented

F. AGENDA TOPICS

1. Douglas Island Development LLC Request to Purchase City Property

Mr. Bleidorn discussed this topic. Mr. Kelly asked why this is currently zoned D5, and why they think that it would be eligible to be elevated to D18. Mr. Bleidorn replied that this is part of a really large track, that is D5 zoning which makes sense given the size. It was probably set up originally to think about how that lot would be subdivided in the future and some would remain D5. Chatting with the CDD Director about this zone change, and it seems very practical, this small piece is surrounded by D18 on the road system, so the fact that it didn't have that direct connection to the road system is probably why it ended up in the D5. It seem like a good candidate for a lot consolidation, and being added to that property that is currently D18 zoning, it seems like a good candidate for that rezone.

Ms. Hall asked about the right-of-way, point out on the map how that would affect the adjacent city-owned property, or if it would, or do they have an existing right-of-way to that portion? Mr. Bleidorn brought up the map to point it out and replied that if this right-of-way was to continue through this we wouldn't want it to be part of their property, it sets the city up to be able to continue that right-of-way in the future and maybe head to the other privately owned property in the future, there's some utilities that could run under it and it would be part of this property here in the future. They would use the existing right-of-way and access the entire lot through a driveway. It doesn't prevent the city from extending the right-of-way in the future. There is some potential with this larger piece of property where we don't want to cut any right-of-way off, and this was a neat little square that they could add onto their property to increase the number of units that could possibly be built there.

Mr. Kelly asked if that right-of-way would be large enough to meet the needs of any emergency services for D18. Mr. Bleidorn replied that he believes it is and knows that it is wide enough for it but not certain if it's built to the current standards for that, but if this moves forward, if they do anything on their existing lot, even without this, that building permit process is going to highlight the need for

infrastructure improvements there. If we receive a motion this evening and we start to take it towards the Planning Commission, they're going to be asking questions related to the consolidation of this property and the acquisition, but they're also going to be requesting information on the type of thing they're planning on building to get the ball rolling for those types of building permits.

Ms. Hall moved that the Lands Housing and Economic Development Committee forward this application to the Assembly with a motion of support for working with the original proposer for the negotiated sale of City Property. Motion passed unanimously.

2. AT&T request to lease CBJ property at Dimond Park

Mr. Bleidorn discussed this topic. Mr. Kelly asked about the building plans, they're planning on building an underground conduit that would house their cables, would it also house ours, or would we still have access to be able to maintain everything that we needed without going through them? Mr. Bleidorn replied that they're going to have a small underground conduit that would be for their infrastructure. Our electric would remain but wouldn't go through that location, and the city would still be responsible for changing light bulbs because the communications tower would be incorporated into one of the light poles over the fields. There's still a lot of work that would need to be done on this through the Planning Commission and the Permitting Department; we would begin evaluating a lot of that if it moves forward.

Mr. Kelly moved that the Lands Housing and Economic Development Committee provide a motion of support to further consider this proposal through direct negotiation with the original proposer. Motion passed unanimously.

G. STAFF REPORTS

1. Travel Juneau Update

Ms. Pierce and Ms. Perry from Travel Juneau discussed this topic. Mr. Steinger noted that it wouldn't involve any kind of budgetary changes with the grant that we give Travel Juneau, so it just would come in the form of maybe rewriting the MOU that we have with them and formalizing it, but ultimately, nothing changes about their operations, it just makes it clear that they are invited to some parties. Ms. Pierce replied that it is an excellent characterization.

Mr. Kelly wanted more specificity on what types of events we would be inviting them to, because he thinks it's important that Travel Juneau stay in the lane. It keeps them more defensible to keep them in the lane, that they are here to bring independent travelers that end up bringing us a lot of more revenue than the typical individual cruise ship passenger. Cruise ship passengers also represent future independent travelers, potentially, and so I can get behind supporting that. Is the intent for Travel Juneau to attend these events to try to get more of these cruise ship passengers and convert them into independent travelers, or would you be able to speak a little bit more to that? Ms. Pierce replied that Travel Juneau, again, is a Destination Management and Marketing Organization (DMMO). So, while the Assembly has provided directive on how they market, they are partially funded through marine passenger fees, and they perform cruise industry functions in our community. Things like the first ship event, plaque and key ceremonies, and also just Travel Juneau's role within the community as an organization that we look to for visitor industry expertise, they should be able to weigh in and discuss our visitor industry as a whole. That doesn't necessarily mean that we're asking them to market to the cruise industry. Other Alaskan communities' DMMOs do market to the cruise industry, but the assembly has been pretty clear they don't want Travel Juneau to do that. I do think that it's appropriate, given their management function and their role in the community, that there not be this kind of hardline distinction where, "oh, this is cruise-related, we can't be part of it", it creates a bit of a messy situation that is kind of avoidable. This isn't necessarily related to their marketing function, it's more related to their management function and their role in the community.

Ms. Woll was curious about some of the conversations a while ago that led to the MOU between us and Travel Juneau being rewritten and didn't remember getting into meetings where we don't want them in. I feel like the direction has been clear, and I would trust Travel Juneau and staff, if necessary, to figure out what those lines are to represent our interests, but am I wrong, has the assembly come to you, or come to Travel Juneau and said, why is Travel Juneau here versus there. Ms. Pierce replied that no current assembly members have come to her in the past with that. That has been the interpretation by Travel Juneau and staff, and without going back into where and when that deviation was made I think the point of why I'm here tonight to have this conversation is more to highlight the management function that Travel Juneau is performing for us, and hope to open the door for exactly what you're saying, that Travel Juneau and staff can interpret the MOA to allow Travel Juneau to play a role in the community that represents the visitor industry as a whole, recognizing that we want their marketing function to be focused on independent visitors.

Mayor Weldon wanted to reiterate what Director Pierce is saying. In the past, Ms. Perry has not felt that she should be going to the first cruise ship opening, because other assembly members have said, "what are you doing here, you are just independent travelers." I wanted to say that I think the focus needs to remain on independent travelers, especially our conventions, but a lot of our independent travelers are people that have been on the cruise ships and are coming back to see our great city that we love so dearly. It needs to be acknowledged that we could try and keep their marketing to just independent travelers, but we know a lot of the cruise ship people are looking at all their websites and all their social media, so it's just more of an acknowledgement that this is occurring. I don't think their budget should change, as Mr. Steiner noted, but I do think this allows us to potentially use marine passenger fees a bit more instead of hotel bed tax, if the function changes slightly. I'm also hoping that, perhaps with this move, then we can look at some of our other entities and see if we're duplicating services, we've been talking about that quite a bit, about not duplicating services between some of our partnering entities.

Chair Hughes-Skandijis commented that she appreciates the explanation and as a current assembly member certainly have brought it up with staff, including Ms. Pierce, in terms of stand-alone incidents. I think it's important that when we have an MOA, then the MOA is spelled out, and like, so many things that we have with people, then we just trust staff and the entities that have the MOAs to interpret that, without getting into the weeds of specific, "they can go here, but they can't go here." I think that's best practice, and I will certainly agree with that. Anything more specific than that, then I think, it would be helpful to have a memo or something that is specific to that would be appreciated, just because that's not part of what we have here tonight. Thank you for clarifying the difference between that the management and marketing organization versus as far as a trend.

Ms. Woll asked about the challenges with people getting transported out to the Glacier Visitor Center and the impact on our local infrastructure, or buses. We've done a lot of work to address that. I think that's been largely successful, but how is those folks greeting visitors, dealing with that issue? Are you directing people to our buses? Are you letting them know that that's a community concern? I know it's cheaper for people, but they do have to walk a long ways. Ms. Perry replied that we train all of our staff, at the visitor centers and give them talking points. We keep information about the bus system as well as other opportunities and other ways to get out to the Glacier Visitor Center handy. It is a top question that we get, Capital Transit is a public service, so we're not going to refrain from handing that information over, but we are always very careful to let visitors know what the risks are in taking public transit out to that last stop. We tell them how long it's going to take, and how much of their day is going to get eaten up, basically, riding the bus. Some folks, that's what they're there for, that's the one thing that they want to do, and that's fine, but I do feel that we're working with Capital Transit, the City, and

with the Glacier Visitor Center to try to limit the number of people who are taking the bus by just making people aware of what they're in for when they step off the vehicle.

Chair Hughes-Skandijs commented that thinking ahead to the budget, we will have that conversation when it is that time, and maybe we can have additional conversations outside of that, you mentioned that, and I appreciate you thinking of that, these are all the sorts of partners that have been good partners to us that I think will be a difficult part of the conversation.

2. Mendenhall Valley Air Quality Program Staff Report

Mr. Bleidorn discussed this topic. Mr. Kelly was noticing that during the last air emergency called in December, it was during a particularly cold time and understand that it is in CBJ code that homes must have a secondary heat source. They can't have a fireplace or woodstove as their sole heating source normally, but maybe somebody's normal heating source might break down. I'm wondering if when we put out that notice and we say, please don't burn anything in your fireplace, is there any exception that might be made for people whose normal heating system might be down at that time. Mr. Bleidorn replied that if we call an air emergency and somebody reaches out to our office and they say that their primary heating source is non-functioning, and they're working on fixing it, we would probably work with them to provide them with some type of exception to the code. It would likely involve proof that they're having it serviced, and I think there's a maximum of a 3-day window. It would depend on having the proof and the information. I'll also add that you mentioned this in your question, that city code states that homes have to have a source of heat that's not combustion-based, so it would be another type of furnace as their primary use. The air emergency in December lasted just about a day, it's always the clear, cold, still days. It's the days when an air inversion can form in the Mendenhall Valley, where there's this lens of warm air. Usually, as you rise in elevation, air gets colder. You go up at Eaglecrest, it's snowing and it's raining down here. An air aversion sets up in the Mendenhall Valley when there's this lens where the air gets warmer at a higher elevation and then gets colder again, and that lens acts to trap all those pollutants at ground level. Those lenses only form when it's very clear, very cold, and very still. It happens to be some of the days when we have wind warnings downtown where the valley is very stagnant. It's unfortunate that the time when the environmental conditions set up or we have pollution problems are also the days that are the coldest and the clearest.

Ms. Hall asked, with more and more people installing heat pumps, are you noticing any difference in fewer air emergencies, or is anyone collecting data on that? Mr. Bleidorn replied that this winter has been seeming to be colder, and it doesn't seem to be less snowy, but the past few years, weather conditions have been such that when we've had those cold stretches, there's also been a little bit of wind. It's hard to tell if it's just seasonal variations or some type of pattern that's happening. There's no indication that the number of air emergencies is going down based on air source heat pumps or anything like that, but I do know that over the last 15 to 20 years with wood stove permitting, you have to have a certified wood stove, it's cleaner than stoves were even just a couple decades ago, it's amazing to think that the cleanliness of the stoves is also increasing.

H. COMMITTEE MEMBER / LIAISON COMMENTS AND QUESTIONS

Ms. Schumer from PRAC gave an update that they had a meeting since the last time we met, and we discussed discuss Trail Mix and the things going on there, as well as that easement application and our capital improvement plan. I would like to invite everybody to the Mendenhall Library, where we will be discussing and having open forum on Jackie Renninger Park, which is the skate park. And that is from 6 to 8 p.m. Wednesday the 28th in the big public library, large conference room.

I. NEXT MEETING DATE – February 23, 2026

J. ADJOURNMENT – 5:42pm

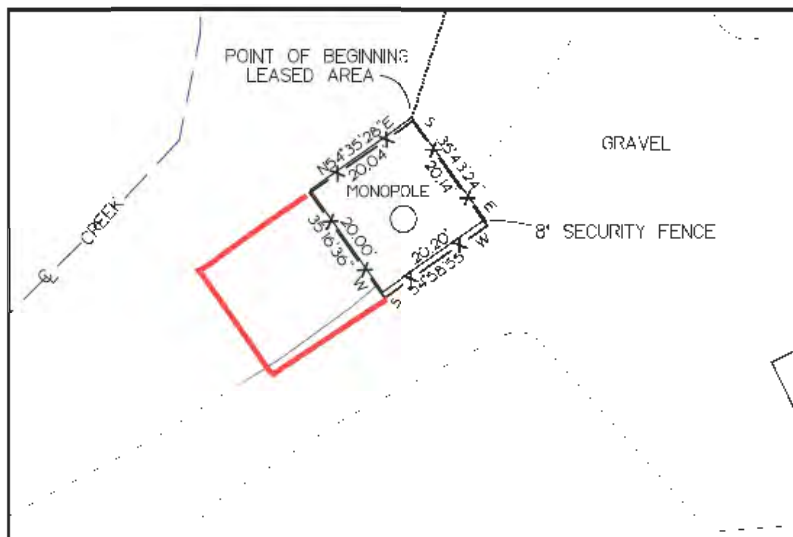
MEMORANDUM

CITY/BOROUGH OF JUNEAU

Lands and Resources Office
155 Heritage Way, Juneau, Alaska 99801
Dan.Bleidorn@juneau.gov
(907) 586-5252

TO: Alicia Hughes-Skandijs, Chair of the Assembly LHED Committee
FROM: Dan Bleidorn, Lands and Resources Manager *Daniel Bleidorn*
SUBJECT: Vertical Bridge request to amend the communications tower lease at 3000 Fish Creek Road.
DATE: February 18, 2026

The CBJ leases property at Eaglecrest for a communications tower. This property is located at 3000 Fish Creek Road, and the lease was authorized by Ordinance 2013-23. The lease space is currently 402 square feet. Vertical Bridge has requested an additional 600 square feet in order to accommodate a new, taller tower, which will provide better coverage to Eaglecrest and North Douglas. Former Eaglecrest General Manager Craig Cimmons stated that "an improvement of coverage will help us with operations and managing response time". Vertical Bridge has also requested that the lease be extended to the maximum timeframe of 35 years as per CBJ code 53.20.080 "Leases may be issued for a period not to exceed 35 years."

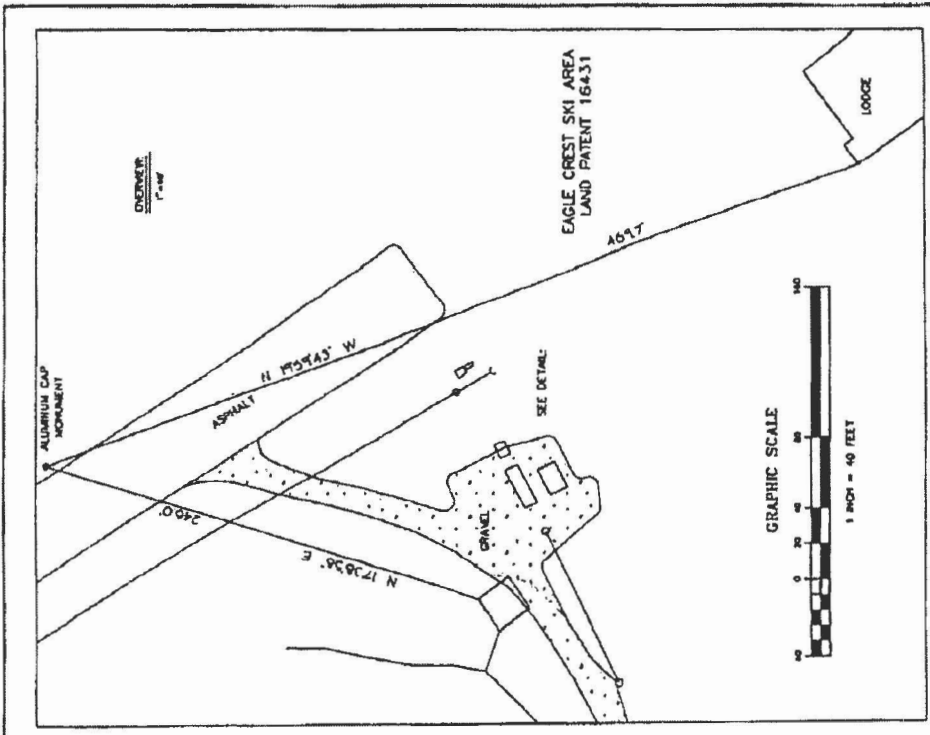


that "an improvement of coverage will help us with operations and managing response time". Vertical Bridge has also requested that the lease be extended to the maximum timeframe of 35 years as per CBJ code 53.20.080 "Leases may be issued for a period not to exceed 35 years." If the LHED Committee provides a motion in favor of amending this lease, an ordinance will be drafted and introduced for public hearing which would authorize this amendment.

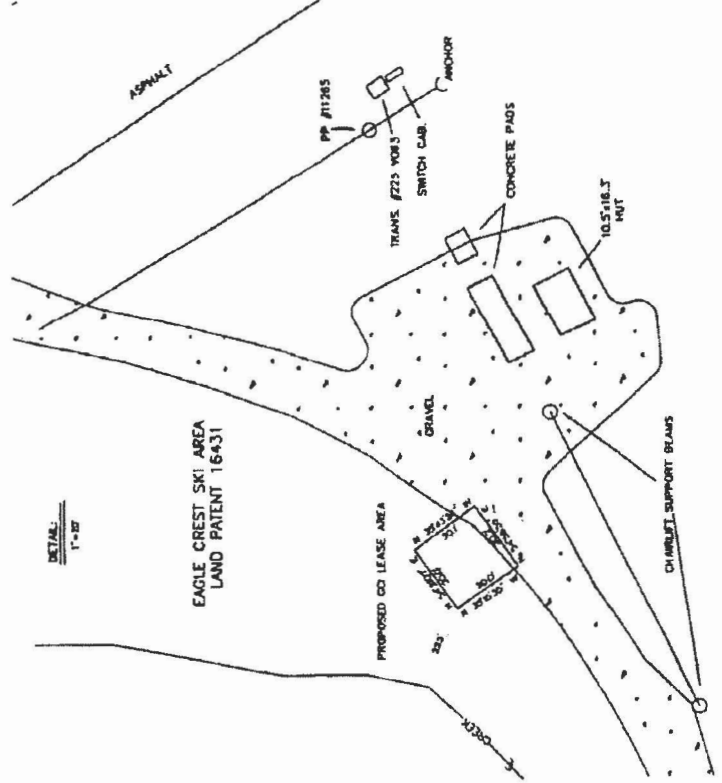
Staff request that the Lands, Housing, and Economic Development Committee provide a motion of support to amend the lease of CBJ property located at 3000 Fish Creek Road.

Attachments:

1. Eaglecrest existing lease area



LEGEND:
 15.5' ±
 N 90°00'00" W
 100' ±
 SET POINT



DETAIL
 1" = 20'

EAGLE CREST SKI AREA
 LAND PATENT 16431

- NOTES:
1. ALL DIMENSIONS, DISTANCES AND AREA'S SHOWN ARE RECORD, UNLESS NOTED OTHERWISE.
 2. NO FIELD MEASUREMENTS WERE MADE FOR THIS PLAN.
 3. LEASE PAD CENTER: UTM 18 QUR7387, UTM 18 QUR7387, UTM 18 QUR7387 (QUAD)
- ELEVATION: 1134 FEET (MADON)

20110

ADRIK
 SURVEYING & CONSULTING

STATE OF ALASKA
 J. L. C. S. 4997
 JERRY L. HANCOCK
 No. 8189-S
 PROFESSIONAL ENGINEER

PROJECT No.: EAGLE CREST
 LOCATION: Section 41 S, Range 67 E, Township 13 N, Range 67 E
 COUNTY: BRUCE
 CITY: FAIRBANKS
 DRAWN BY: J. L. HANCOCK
 CHECKED BY: J. L. HANCOCK
 DATE: 11-01-53
 TENDRA, TLN

SITE PLAN

JCH
 6736

ENH 10.1

MEMORANDUM

CITY/BOROUGH OF JUNEAU

Lands and Resources Office
155 Heritage Way, Juneau, Alaska 99801
Dan.Bleidorn@juneau.gov
(907) 586-5252

TO: Alicia Hughes-Skandijis, Chair of the Assembly LHED Committee
FROM: Dan Bleidorn, Lands and Resources Manager *Daniel Bleidorn*
SUBJECT: Proposed Land Trade between CBJ and the State of Alaska
DATE: February 18, 2026

In December, the CBJ Port Director sent a letter to Gregory Weinert, State of Alaska Department of Transportation & Public Facilities, stating that the City & Borough of Juneau, Docks & Harbors Department wishes to enter into negotiations with the State of Alaska to acquire ADOT Right-of-Way property necessary to improve the North Douglas Launch Ramp at 13020 N Douglas Hwy. This facility was originally approved for construction before statehood in 1957 and truck & boat-trailer needs have not kept pace with user demands. Docks & Harbors has initiated preliminary concepts to improve this facility which will require additional property from the State of Alaska to make needed improvements. This project is number 18 on the [FY27 Legislative Capital Priorities](#) and this project is included on the CIP list and is listed as a high priority for Docks & Harbors.

In response to the December letter, in January the CBJ met with the Alaska Department of Transportation (DOT) and the Department of Natural Resources (DNR) to discuss a possible land trade that would provide CBJ with uplands and submerged tidelands around the North Douglas Boat Launch Ramp in return for a CBJ property located under the Juneau Douglas Bridge. The Launch Ramp is a high priority for Docks & Harbors and the CBJ and the current configuration is largely on State property. The ADOT and ADNR are receptive to working with the CBJ on the CBJ acquisition, but ADOT requested that the CBJ consider trading a property located under the JD Bridge in return for the launch ramp property. The CBJ parcel is a vital property to the ADOT for maintaining the Bridge. ADOT stated that they would provide CBJ with an easement to continue to use the property, but the ADOT would own it and be able to use it in the event that the Bridge needs maintenance or replacement.

The CBJ property under the bridge is known as LND-1103 in the Land Management Plan, consists of 0.96 acres, is currently vacant, and is listed as waterfront open space. This property is listed as retain/dispose and is not vital to CBJs plans for the

area. Next steps in the process will be for the Docks & Harbors Board to pass a resolution in favor of this land trade. If this project moves forward successfully, terms and conditions for the land trade would be approved by the Assembly by ordinance.

Staff request that the Lands Housing & Economic Development Committee provide a motion of support for a lands trade with the Alaska Department of Transportation.

Attachments:

1. Draft Docks and Harbors Board Resolution No. 2026-01
2. Port Director letter to ADOT regarding acquisition of Right of Way.
3. Concept No.3 ND Launch Ramp Parking Area



Port of Juneau

155 Heritage Way • Juneau, AK 99801
(907) 586-0292 Phone • (907) 586-0295 Fax

December 19, 2025

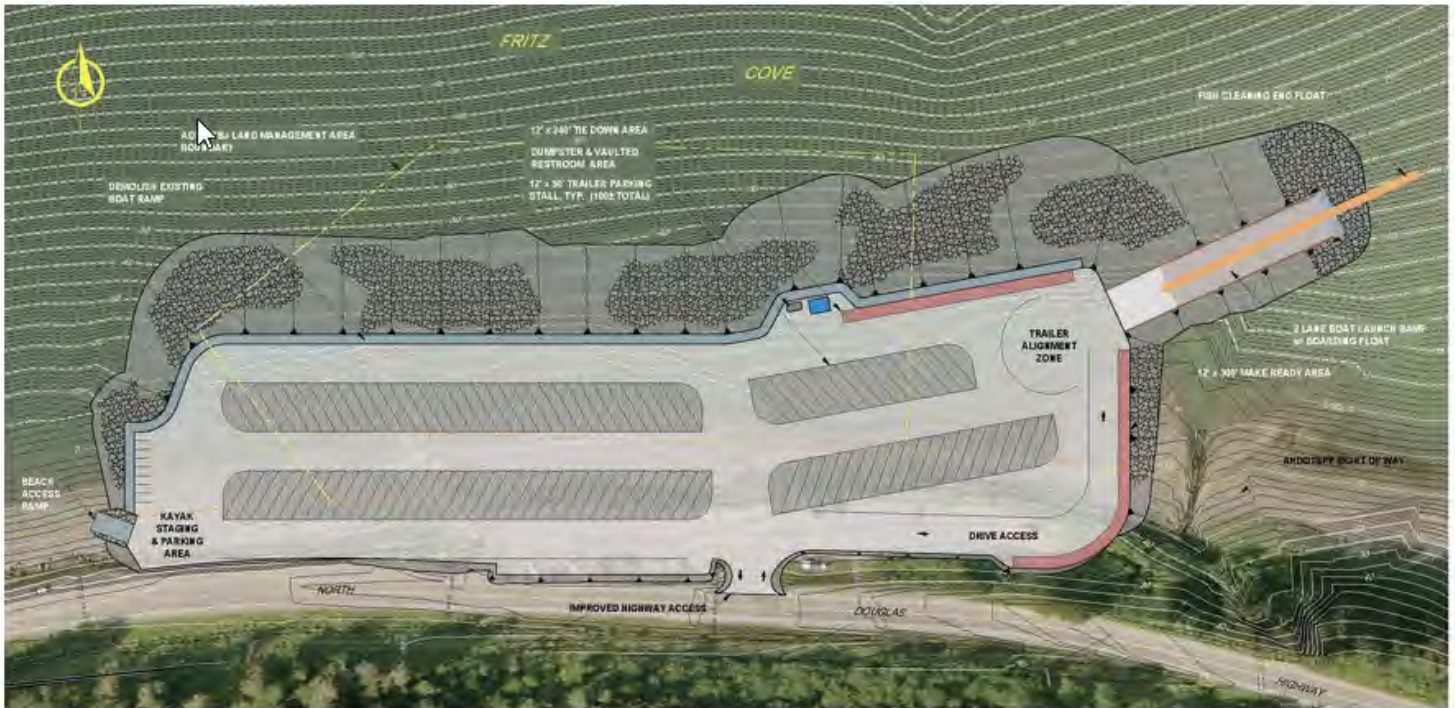
Gregory Weinert
Transportation & Public Facilities
SRD-Right of Way and Utilities
PO Box 112506
Juneau, AK 99811-2506

Dear Mr. Weinert:

The City & Borough of Juneau – Docks & Harbors wishes to enter into negotiations with the State of Alaska to acquire ADOT Right of Way property necessary to improve the North Douglas Launch Ramp at 13020 N Douglas Hwy. This facility was approved for construction before statehood in 1957 and truck & boat-trailer needs have not kept pace with user demands.



Docks & Harbors has initiated preliminary concepts to improve this facility and will require additional property from the State of Alaska to make needed improvements.



I am aware of the statutory challenges in acquiring Alaska Right-of-Way property and wish to discuss with you/your staff as soon as practicable.

Sincerely,

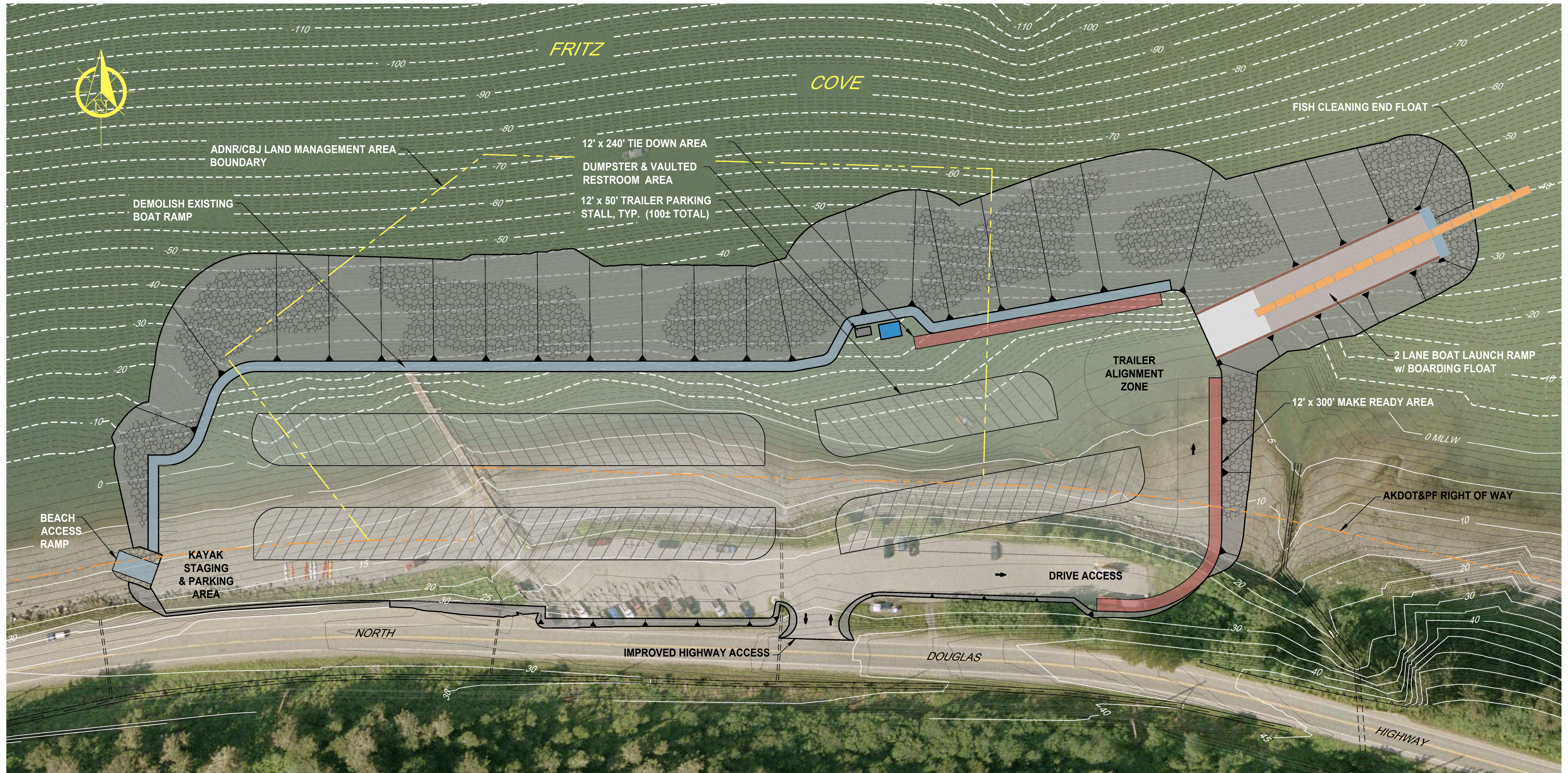
Carl Uchytel

Carl Uchytel, P.E.

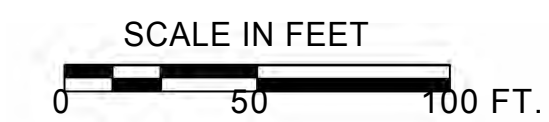
Port Director

City & Borough of Juneau

Copy: ADNR (Melinda Reynolds)
ADFG (Matthew Catterson)



QUANTITY SUMMARY	
ITEM	VOLUME (CY)
ROCK EMBANKMENT & ARMOR	335,000
12x50 TRAILER PARKING STALLS	100



PRELIMINARY



REVISIONS					
REV.	DATE	DESCRIPTION	DWN.	CKD.	APP.

P | N | D
ENGINEERS, INC.

9360 Glacier Highway Ste 100
Juneau, Alaska 99801
Phone: 907-586-2093
Fax: 907-586-2099
www.pndengineers.com

DESIGN: CRS CHECKED: CRS SCALE: AS SHOWN
DRAWN: PJD APPROVED: CRS

DATE: MAR., 2019

**CITY & BOROUGH OF JUNEAU
NORTH DOUGLAS BOAT LAUNCH STUDY**

SHEET TITLE: **NORTH DOUGLAS BOAT LAUNCH
CONCEPT NO.3**

PND PROJECT NO.182082

3
SHEET
3 OF 3



City & Borough of Juneau Docks & Harbors Board of Directors

RESOLUTION NO. 2026-1

A RESOLUTION OF THE CITY & BOROUGH OF JUNEAU – DOCKS & HARBORS BOARD IN SUPPORT OF ADVANCING EFFORTS TO EXPAND THE NORTH DOUGLAS LAUNCH RAMP FACILITY AND THE EXCHANGE OF CBJ PROPERTY UNDER THE DOUGLAS BRIDGE FOR ADOT PROPERTY CONTIGUOUS TO THE NORTH DOUGLAS LAUNCH RAMP.

Whereas, Juneau continues growth and demand for trailerable boat owners to use one of six launch ramp facilities within the Borough accessing the marine waters for transportation and recreation; and,

Whereas, the North Douglas Launch Ramp, first established in 1957, has not had significant improvements since 1973 with the addition of a single lane boarding float; and,

Whereas, the dozen or so truck & trailer parking in the Alaska DOT Right-of-Way is woefully inadequate, is available only seasonally and is source of great frustrations for patrons of this facility; and,

Whereas, Docks & Harbors has produced rudimentary expansion design concepts using available rock fill to increase truck & trailer parking to over one hundred spots, potentially creating a double lane year-round boarding float and the ability to relieve some tourism impacts within Auke Bay; and,

Whereas, the City & Borough of Juneau Assembly has listed the North Douglas Launch Ramp as number 18 on their FY27 Legislative Capital Improvements list; and,

Whereas, the Docks & Harbor Board has directed FY27 Capital Improvement Project funds be appropriated to further develop engineering design; and,

Whereas, Docks & Harbors staff has consulted with and has applied for Alaska Department of Natural Resources “unoccupied tidelands” in Fritz Cove necessary for a North Douglas Launch Ramp expansion; and

Whereas, Docks & Harbors staff has consulted with Alaska Department of Transportation & Public Facilities to acquire property within the Alaska State Right-of-Way necessary for North Douglas Launch Ramp expansion ; and,



City & Borough of Juneau Docks & Harbors Board of Directors

Whereas, the Alaska Department of Transportation & Public Facilities has expressed interest in trading right-of-way property contiguous to the North Douglas Launch Ramp for CBJ owned property under the Juneau-Douglas Bridge.

Now therefore be it resolved that the City & Borough of Juneau -Docks & Harbors Board urges the Assembly and the appropriate elements within the State of Alaska to support efforts to expand the North Douglas Launch Ramp facility and to exchange CBJ property under the Douglas Bridge for ADOT property contiguous to the North Douglas Launch Ramp.

Passed and approved by a duly constituted quorum of the City & Borough of Juneau Docks & Harbors Board of Directors on this 26th day of February 2026.

Shem Sooter
Board Chair

Leah Narum
Docks & Harbors Administrative Officer

Attested

MEMORANDUM

CITY/BOROUGH OF JUNEAU

Lands and Resources Office
155 Heritage Way, Juneau, Alaska 99801
Dan.Bleidorn@juneau.gov
(907) 586-5252

TO: Alicia Hughes-Skandijs, Chair of the Assembly LHED Committee
FROM: Dan Bleidorn, Lands and Resources Manager *Daniel Bleidorn*
SUBJECT: Request for direction on the disposal of city property located at 155 Heritage Way
DATE: February 19, 2026

The new municipal offices that the CBJ is purchasing from the Alaska Permanent Fund Corporation located at 801 W. Tenth Street are large enough to incorporate Assembly Chambers, the offices at City Hall, the leased offices at Marine View Building, the leased offices at Sealaska Plaza, and the offices located at the Fish House in Auke Bay. The consolidation of all CBJ department offices presents the opportunity to discuss the future of the Heritage Way property after the CBJ has vacated the building.

The CBJ has owned City Hall building at 155 Heritage Way since the 1950's when it was constructed as the downtown fire station. The building is 21,884 ft² and the lot is 0.25 acres. The current list of repairs needed includes, but is not limited to a full roof replacement, mechanical systems upgrades, plumbing, electrical, windows, restrooms, façade work, and painting. One option for the Assembly is to determine that the CBJ should retain the building for public use or lease the building, after repairs. Retaining this property for public use or bringing the property up to minimum standards to lease will be costly and time-consuming but will allow for the highest level of Assembly involvement in the recommendation of future uses of the property. The other option is to dispose of the property.

City Code Title 53.09.200 outlines multiple options for disposal, including the methods of disposal "land may be conveyed by lottery, auction, over-the-counter sale, negotiated sale, sealed bid, land exchange, or other methods as the assembly may approve by ordinance." A brief description of each of these disposal types is provided below.

Lottery sales: Final winner of the property would be chosen based on winning the lottery drawing. There is no opportunity for the assembly to dictate the future use of the property.

Auction Sale: The winner of an auction sale will be the highest bidder during a live outcry auction event. Minimum bid will be market value. Final winner of the property will be the highest bidder. There is no opportunity for the assembly to dictate the future use of the property and public involvement is limited to participants at the outcry event.

Over-the-counter sale: over the counter sales have been used in the past when property remains unsold after a lottery, auction or sealed bid sale. The first person to apply to purchase property available by over-the-counter will have the opportunity to purchase at fair market value.

Sealed Competitive Bid Sale: This is the most frequently used disposal method for competitive land disposals by CBJ. For this type of sale there is a bidding period and CBJ collects bids, opens them all together and the CBJ manager "may negotiate with the best bidder or, in the manager's sole discretion, with the two best bidders". The "award of a bid which the development proposal is a significant factor in the award is subject to approval by the assembly".

Negotiated Sale: This is the process when the Assembly directs the Manager to work on a negotiated sale after a citizen has reached out and requested to purchase CBJ property. "The proposal shall be reviewed by the assembly for a determination of whether the proposal should be further considered and, if so, whether by direct negotiation with the original proposer or by competition after an invitation for further proposals." A competitively negotiated sale may include terms and conditions outside of fair market value in order to include City and Assembly goals or expectations. Negotiated sales also have Planning Commission review.

Regardless of the type of disposal process chosen, terms and conditions for each land sale shall be approved by the Assembly by ordinance. CBJ 53.09.200(e) states that "the sale price for City and Borough land shall not be less than market value as determined by the manager." The Land Office solicited price quotes for an appraisal, there was only respondent who quoted \$15,000 for the appraisal. As per 53.09.200 (f) the Manager will prepare a sales brochure detailing the terms and conditions of the sale. The public process for the disposal of CBJ property takes about 9 months. All disposals of CBJ property are authorized by the Assembly by ordinance.

Staff propose a competitive sealed bid process for this disposal with a minimum bid of **\$2.5M**. This value is based on a land analysis from the assessor valuing the property between \$900,000 and \$3.5M. CBJ can hire an appraiser to value the land (\$15,000) however this step seems unnecessary given the competitive nature of the sealed bid process. Sealed bid is the most commonly used process for land disposal by the CBJ and is more likely to net greater revenue

and dispose of the property more quickly than other types of sales. The timeline to vacate the building is estimated to be December of 2026. Keep in mind there is a cost to continuing to own this building, and in order to realize the savings of moving to the Burns Building, CBJ needs to dispose of this asset. If the assembly would like to place terms and conditions on the sale of the property, a request for proposals would be more appropriate.

Staff request that the Lands, Housing, and Economic Development Committee provide a motion of support for the sealed competitive bid sale of 155 Heritage Way with the minimum bid of \$2.5M and direct the City Attorney to draft an ordinance for introduction authorizing the sale

ARTICLE IV. - DISPOSAL

53.09.200 - General.

(a) *Methods of disposal.* City and Borough land may be conveyed by lottery, auction, over-the-counter sale, negotiated sale, sealed bid, land exchange, or other methods as the assembly may approve by ordinance.

(b) *Inclusion in land management plan.* Except for property acquired by tax foreclosure or reconveyance agreement, real property should not be conveyed prior to inclusion in a land management plan.

(c) *Satisfaction of CBJ [53.09.260\(a\)](#).* Real property recommended for negotiated sale in the management plan adopted by the assembly not more than ten years prior to commencement of negotiations for a negotiated sale shall be deemed to have satisfied CBJ [53.09.260\(a\)](#).

(d) *Ordinance.* Terms and conditions for each land sale shall be approved by the assembly by ordinance.

(e) *Sale price.* Except as provided in CBJ [53.09.270](#), Disposals for public use, the sale price for City and Borough land shall not be less than market value as determined by the manager.

(f) *Sales brochure.* The manager shall prepare, and make available to the public, a sales brochure detailing the terms and conditions of sale for competitive land sales.

(g) *Qualification.* To qualify for a land sale, the applicant must be an individual 18 years of age or older at the time of registering for the sale or a business, licensed to conduct business in the State of Alaska. No person or business entity may apply for, or purchase, a parcel offered for sale if he or she has defaulted on a prior purchase of City and Borough property within the five years preceding the proposed sale. To qualify for a parcel, the registrant or authorized agent must be present at the lottery, auction, bid opening, or over-the-counter sale.

(h) *Agent.* An agent participating for another person or entity shall identify himself or herself as an agent, submit a written agency agreement, power of attorney, or other document showing the agent's authority, and shall identify the agent's principal. This information shall be available to the other participants.

(i) *Disqualification.* The manager may disqualify from participating in a land sale conducted under CBJ [53.09.210](#)—[53.09.250](#) lottery, auction, over-the-counter and sealed bid sales, any person who willfully violates the provisions governing bidder, applicant, or purchaser qualifications.

(j) *Public notice and marketing.* Not less than 45 days before the date of a land lottery, auction, sealed bid opening, or the commencement date of an over-the-counter sale, the manager shall place an advertisement providing notice and a description of the sale in a newspaper of general circulation in the municipality, which shall run one day per week for at least four consecutive weeks. The manager may use whatever additional advertising media, format, or frequency he or she determines will best inform the public of the sale and most advantageously market the property.

(k) *Deposit.* Prior to the close of business on the day of the lottery, auction, or bid opening, the buyer or the buyer's agent shall provide the City and Borough a non-refundable down payment equal to five percent of the purchase price, submit any

proof of buyer's qualification, and execute the purchase agreement and other required documentation as stated in the sales brochure. The deposit shall be in cash or by check or similar instrument. If the buyer fails to prove the buyer's qualifications or to tender the required down payment or to execute the necessary purchase agreement or other instruments to close the sale, or if the check does not clear, the sale is void, and all rights of the buyer in the property arising out of the sale are terminated. Unless specifically provided otherwise by the manager in writing, the buyer shall have no right of possession to the property until all necessary notes, security and other instruments necessary to close the sale have been executed and the sale closed.

(l) *Payment of balance.* The balance shall be paid over a period not to exceed ten years in equal annual, quarterly, or monthly payments of principal and interest with interest on the unpaid balance at a rate established by the assembly by ordinance. The manager may direct loan payments to a bank of his or her choice and establish service fees, the payment of which shall be the purchaser's responsibility. There shall be no prepayment penalty.

(m) *Subordination.* The manager shall not subordinate the security interest of the City and Borough to that of another lender.

(n) *Application form and registration fee.* The application shall be on a form provided by the City and Borough. A nonrefundable registration fee must accompany the application.

(o) *Tax foreclosed land.* Applicable provisions of state law shall govern the disposal of land acquired by tax foreclosure to the extent state law and this chapter are in conflict on such disposals.

53.09.210 - Lottery sales.

The nonrefundable registration fee for each lottery parcel applied for is \$25.00 and must accompany the application. An applicant may not file more than one application on any parcel. The manager shall conduct the lottery drawings in an order based on the number of applications per parcel, starting with the highest.

53.09.220 - Reserved.

53.09.230 - Auction sale.

(a) The auction shall be an outcry auction.

(b) *Registration.* Prior to bidding on any parcel, a bidder or the bidder's agent shall register with the auctioneer or the auctioneer's designee and be given a bidder identification.

(c) *Minimum bid.* The minimum acceptable bid shall be the market value as determined by the City and Borough manager.

53.09.240 - Over-the-counter sales.

(a) *Lands available.* Parcels may be made available for over-the-counter sales under such procedures as the manager may prescribe.

(b) *Sale procedure.* The manager shall establish a method of determining who has first and subsequent chance of purchasing parcels among those who are present at the time over-the-counter parcels are first available.

53.09.250 - Sealed competitive bids.

(a) *Registration.* The registration fee for participating in a sealed bid sale shall be \$500.00 per application. The registration fee shall be returned to unsuccessful bidders. For a successful bidder, the registration fee shall be applied toward the down payment of the lot for which the fee was paid.

(b) *Post bid negotiations.* If a significant factor in the award of the bid is to be the development proposal made by the bidder and if the bidders have been so informed either in the advertisement or on the bid form, the manager may negotiate with the best bidder or, in the manager's sole discretion, with the two best bidders.

(c) *Assembly approval.* The award of a bid in which the development proposal is a significant factor in the award is subject to approval by the assembly.

53.09.260 - Negotiated sales, leases, and exchanges.

(a) *Application, initial review, assembly authority to negotiate.* Upon application, approval by the manager, and payment of a \$500.00 fee, a person or business entity may submit a written proposal to lease, purchase, exchange, or otherwise acquire City and Borough land for a specified purpose. The proposal shall be reviewed by the assembly for a determination of whether the proposal should be further considered and, if so, whether by direct negotiation with the original proposer or by competition after an invitation for further proposals. Upon direction of the assembly by motion, the manager may commence negotiations for the lease, sale, exchange, or other disposal of City and Borough land.

(b) *Review and approval process.* Upon satisfactory progress in the negotiation or competition undertaken pursuant to subsection (a) of this section, after review by the planning commission for disposals other than leases, after review by the assembly lands committee, and authorization by the assembly by ordinance, the manager may conclude arrangements for the lease, sale, exchange, or other disposal of City and Borough land. The final terms of a disposal pursuant to this section are subject to approval by the assembly unless the minimum essential terms and the authority of the manager to execute the disposal are set forth in the ordinance enacted pursuant to this subsection. The disposal may not be executed until the effective date of the ordinance.

53.09.270 - Disposals for public use.

(a) *Disposal to governmental agency.* The lease, sale, or other disposal of municipal land or resources may be made to a state or federal agency for less than the market value provided the assembly approves the terms and conditions of such disposal by ordinance.

(b) *Disposal to nongovernmental agency.* The sale, lease, or other disposal of City and Borough land or resources may be made to a private, nonprofit corporation at less than the market value provided the disposal is approved by the assembly by

ordinance, and the interest in land or resource is to be used solely for the purpose of providing a service to the public which is supplemental to a governmental service or is in lieu of a service which could or should reasonably be provided by the state or the City and Borough.

(c) The market value, as determined by the manager, of City and Borough land, interest in land or resources, which is granted to a governmental or nongovernmental agency under this section, shall be set forth in the authorizing ordinance. The City and Borough may require the grantee to provide an appraisal to determine the market value.



Office of the Deputy City Manager

155 Heritage Way
Juneau, Alaska 99801
PHONE: (907) 586-5240
FAX: (907) 586-5385
Robert.Barr@juneau.gov

TO: Chair, LHED

FROM: Robert Barr

DATE: February 23, 2026

RE: Downtown peer-to-peer car rental congestion

During the past couple of summer seasons, there has been a substantial uptick in peer-to-peer car rental activity, facilitated through marketplace facilitator businesses (e.g. Turo). One of the outcomes of this activity has been an increase in car related congestion in parking garages, on downtown streets, and in general within proximity to cruise ship docks, whose passengers are presumably the primary utilizers of these services. This type of congestion results in public costs that are not fully captured by the users of those services.

One method municipalities - and especially airports, including ours - have implemented to capture revenue to help bear those costs is to impose an excise tax on each peer-to-peer vehicle rental transaction that originates or ends within a designated geographic area. Draft legislation that accomplishes this is attached. At a high level, it would impose a 10% tax on top of any other taxes or fees for all transactions that occur within ½ mile of a cruise ship dock in the borough.

Recommendation:

Discuss, and if desired, refer this legislation to a future Assembly meeting for introduction.

Presented by: The Manager
Presented: 02/19/2026
Drafted by: Law Department

ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 2026-12

An Ordinance Amending the City and Borough Title 69 Code Relating to a Tax on Peer-to-Peer Vehicle Sharing Within a Designated Zone Around Cruise Ship Docks.

WHEREAS, in light of the increased prevalence of peer-to-peer vehicles taking up public parking near the cruise ship docks; and

WHEREAS, in response to this increase in parking, the City and Borough seeks to impose a tax on peer-to-peer vehicle rentals made within a designated zone around cruise ship docks; and

WHEREAS, the designated zone specified in this ordinance may be enlarged if and when new cruise ships docks are added in the City and Borough; and

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 69.05.062, Monthly remittance of estimated sales tax, is amended to read:

69.05.062 Monthly remittance of estimated sales tax.

- (a) Monthly deposit report. Every person making sales, rentals, or performing services within the City and Borough, including marketplace facilitators on behalf of renters or sellers, who incurs sales tax liability or a combined sales tax and hotel-motel tax liability, as levied under chapter 69.05, ~~or~~ chapter 69.07, or chapter 69.09, of \$1,000.00

1
2 or more in the month shall, on or before the 15th day of the month following the month
3 in which the tax liability was incurred, complete a monthly deposit report declaring
4 estimated sales tax liability and, if applicable, hotel-motel tax liability, for the month
5 and transmit the report to the City and Borough. If the 15th day is a Saturday, Sunday,
6 or federal, state, or City and Borough holiday, the due date will be extended until the
7 next business day. The United States Postal Service postmark shall determine the date
8 of filing for mailed reports.
9

10 (b) Amount of monthly remittance. At the time of transmitting the monthly deposit report,
11 the renter, seller, or marketplace facilitator on behalf of renters or sellers shall remit to
12 the City and Borough the total estimated amount of sales tax and, if applicable, hotel-
13 motel tax, due for the month for which the deposit report is filed.

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

1
2 month from the date of delinquency to the date of total payment or the due date of the
3 sales tax return covering the monthly payment period, whichever is earlier.

4 (d) Filing period adjustments. In addition to the monthly deposit and reporting
5 requirements set forth in subsections (a) and (b) of this section, renters, sellers, or
6 marketplace facilitators on behalf of renters or sellers are required to file period returns
7 and remit the remaining unpaid sales tax due as required in subsection 69.05.070(a),
8 69.05.090(a), or subsection 69.05.100(c). If the sales tax due and payable by the renter,
9 seller, or marketplace facilitator on behalf of a renter or seller, as required in
10 section 69.05.070, is less than the total amount of the monthly sales tax deposits
11 remitted to the City and Borough during that filing period, the excess balance will be
12 applied to the renter's, seller's, or marketplace facilitator's next monthly sales tax
13 deposit, unless the renter, seller, or marketplace facilitator elects in writing to have the
14 balance refunded.

15
16 (e) Any renter or seller who operates their business exclusively through a marketplace
17 facilitator is not responsible for collecting or remitting any sales tax under this chapter,
18 provided that the sales tax is being collected and remitted by the marketplace facilitator
19 on their behalf.
20

21 (Serial No. 91-34am, § 2, 1991; Serial No. 2018-38(b)(am), § 5, 9-17-2018, eff. 10-18-2018; Serial
22 No. 2025-23(b)am, § 2, 5-19-2025, eff. 6-18-2025)

23 **Section 3. Amendment of Title.** Title 69, Revenue and Taxation, is amended by
24 adding a new chapter to read:

25 **Chapter 69.09 CRUISE DOCK ZONE PEER-TO-PEER VEHICLE RENTAL
EXCISE TAX**

69.09.010 Definitions.

1
2 The following words, terms, and phrases, when used in this chapter, shall have the
3 meanings ascribed to them in this section, except where the context clearly indicates a different
4 meaning.

5 *Cruise ship* means a commercial passenger vessel that carries passengers, but does not
6 include any vessels:

- 7 (a) authorized to carry fewer than 20 passengers;
8 (b) that do not provide overnight transportation for at least 20 passengers for hire;
9 or
10 (c) that are operated by the United States, State of Alaska, or a foreign government.

11
12 *Cruise ship dock* means a dock, pier, wharf, float, or other berthing structure or facility
13 used for the docking or mooring of a cruise ship, including for passenger embarkation or
14 disembarkation, or receiving services or supplies in connection with passenger operations.

15 *Designated zone* means a geographic area defined or described in code.

16 *Host* means a renter or seller who, through a marketplace facilitator's physical or electronic
17 marketplace, offers their own property, product, or services for sale or rental to buyers, and
18 enters into the underlying transaction with the buyer.

19
20 *Marketplace facilitator* has the meaning provided in CBJC 69.05.010 and includes a hosting
21 platform that facilitates the rental of a motor vehicle by a vehicle owner to another person
22 through a physical or electronic marketplace.

23 *Originates within the designated zone* means that, at the time the rental period begins, the
24 peer-to-peer vehicle is parked within the designated zone.

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2 *Peer-to-peer vehicle* means a motor vehicle offered or actively listed for rental by a host
3 through a peer-to-peer vehicle sharing marketplace, regardless of whether the vehicle is
4 actively rented at the time it is parked.

5 *Peer-to-peer vehicle rental* means the rental of a peer-to-peer vehicle facilitated by a
6 marketplace facilitator.

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

11 *Total rental charges* means the total consideration paid by the renter for the peer-to-peer
12 vehicle rental, including any time-or mileage-based rental charge and any mandatory fees
13 charged to the renter as part of the rental transaction, but excluding:
14

- 15 (a) separately stated government taxes;
16 (b) penalties, citations, or fines; and
17 (c) refundable security deposits.

18 **69.09.010 Imposition of peer-to-peer vehicle rental tax in designated zone around**
19 **cruise ship docks.**

- 20 (a) The City and Borough hereby levies a ten percent (10%) excise tax on the total rental
21 charges for peer-to-peer vehicle rentals that originate within the designated zone as
22 described in subsection (f) of this section.
23 (b) Each renter or seller is responsible for the peer-to-peer vehicle rental tax and the tax
24 shall be due and payable at the time the rental is paid.
25 (c) Every renter, seller, or marketplace facilitator that facilitates a peer-to-peer vehicle
rental that originates within the designated zone and is subject to taxation under this

1
2 chapter shall collect the tax imposed by this section from the renter at the time of the
3 transaction. The marketplace facilitator is liable for and shall remit the tax to the City
4 and Borough in the same manner and time as other taxes applied under this code. The
5 tax imposed shall be shown on the billing to the guest as a separate and distinct item.

6 (d) The tax imposed under this chapter shall not be levied on any sales or use tax levied
7 under chapter 69.05 nor shall the tax imposed under chapter 69.05 be levied on the tax
8 levied under this chapter.

9
10 (e) The manager or finance director is authorized to adopt administrative procedures
11 necessary to implement this section, including procedures to determine:

12 (1) whether a peer-to-peer vehicle rental originates within the designated zone;

13 (2) what constitutes total rental charges; and

14 (3) how the tax applies to cancellations, refunds, or modifications.

15 (f) The designated zone includes any parking on a public street or public parking lot within
16 one half mile of any cruise ship dock in the City and Borough, including but not limited
17 to the AJ Dock, Franklin Dock, Cruise Ship Terminal, Alaska Steamship Dock, and
18 Marine Park/Intermediate Vessel Float, as depicted on the attached Exhibit A.

19
20 **69.09.020 Host or marketplace facilitator to add tax to rental.**

21 Every host or marketplace facilitator shall add the amount of the tax levied by this chapter
22 to the rental and the tax shall be stated separately on any sales receipts or slips, rent receipts,
23 charge tickets, invoices, statements of account, or other tangible evidence of the rental.

24 **69.09.030 Monthly remittance of estimated peer-to-peer vehicle rental tax.**

25 (a) *Monthly deposit report.* Every host or marketplace facilitator who incurs peer-to-peer
vehicle rental tax liability or a combined sales tax and peer-to-peer vehicle rental tax

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

11 (b) *Amount of monthly remittance.* At the time of transmitting the monthly deposit report,
12 the host or marketplace facilitator shall remit to the City and Borough the total
13 estimated amount of peer-to-peer vehicle rental tax and, if applicable, sales tax due for
14 the month for which the deposit report is filed.

15 (c) *Penalties.* A late filing penalty of \$25.00 shall be added to all late-filed monthly deposit
16 reports. In addition, late payment penalties will be assessed on monthly tax deposits
17 when the host or marketplace facilitator fails to remit at least 80 percent of the total
18 monthly peer-to-peer vehicle rental tax and sales tax deposit due on or before the 15th
19 day of the month following the month for which the deposit is required. The late
20 payment penalty will be equal to one percent per month or fraction thereof of the total
21 delinquent monthly deposit balance due. The delinquent amount shall be the difference
22 between the total tax deposit due for the month and the amount of the deposit remitted
23 by the renter or seller. The delinquent monthly payment penalty will be assessed on the
24 16th day of each month or fraction of a month from the date of delinquency to the date
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2 of total payment or the due date of the peer-to-peer vehicle rental tax return covering
3 the monthly payment period, 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, hosts or marketplace
6 facilitators are required to file period returns and remit the remaining unpaid peer-to-
7 peer vehicle rental tax due as required in subsections 69.07.050(a) or 69.07.080(c). If the
8 peer-to-peer vehicle rental tax due and payable by the host or marketplace facilitator, as
9 required in section 69.07.050, is less than the total amount of the monthly peer-to-peer
10 vehicle rental tax deposits remitted to the City and Borough during that filing period,
11 the excess balance will be applied to the host or marketplace facilitator's next monthly
12 peer-to-peer vehicle rental tax deposit, unless the host or marketplace facilitator elects
13 in writing to have the balance refunded.
14

15 **69.09.040 Periodic returns, penalties, and interest for delinquency.**

- 16 (a) Every host or marketplace facilitator 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 peer-to-peer vehicle rentals, regardless of
21 whether such transactions are taxable or nontaxable, the amount of peer-to-peer vehicle
22 rental tax due, and such other information as the City and Borough may require, and
23 sign and deliver or mail the same to the City and Borough manager's office. Period
24 returns shall be filed for the calendar quarters ending on March 31, June 30, September
25 30, and December 31 unless the renter or seller is allowed or directed by the City and

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2 Borough manager to file for a different time period as authorized in
3 subsection 69.07.080(c).

4 (b) The tax levied under this chapter, whether or not collected from the renter, except for
5 credit transactions covered in subsection (c) of this section, must be remitted by the
6 renter or seller to the City and Borough at the time of transmitting the return, and if
7 not so remitted or if the return is not timely filed, such tax is delinquent. A late filing
8 penalty of \$25.00 shall be added to all late returns. The postmark shall determine the
9 date of filing mailed returns. In addition, a late payment penalty of five percent per
10 month or any fraction thereof, until a total late payment penalty of 25 percent has
11 accrued, shall be added to all returns until such tax, penalty and interest thereon have
12 been paid. Such penalty shall be assessed and collected in the same manner as the tax is
13 assessed and collected. In addition to these penalties, interest at a rate of 15 percent per
14 year on the delinquent tax from the date of delinquency until paid shall accrue and be
15 collected in the same manner the delinquent tax is collected.

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

1
2 **69.09.050 Assessment limitation periods; recordkeeping.**

3 (a) The amount of any tax imposed under this chapter may be determined and assessed for
4 a period of three years after the date the return was filed with the City and Borough
5 manager's office. No civil action for the collection of such tax may be commenced after
6 the expiration of the three-year period except an action for taxes, penalties and interest
7 due for those return periods that are the subject of a written demand or assessment
8 made under section 69.09.060 within the three-year period, unless the operator waives
9 the protection of this section.
10

11 (b) In order to facilitate the administration and enforcement of the provisions of this
12 chapter, each host or marketplace facilitator shall maintain and keep for a period of
13 three years after the date of filing all of the period peer-to-peer vehicle rental tax
14 reports, forms, and other records prescribed by this chapter or as prescribed by the
15 manager or the manager's designee. The manager is specifically authorized and
16 empowered to examine and inspect at all reasonable hours the books, records, and other
17 documents of any host or marketplace facilitator in order to carry out the provisions of
18 this chapter.
19

20 **69.09.060 Delinquency failure to submit return.**

21 (a) Whenever any host or marketplace facilitator has become delinquent in the submission
22 of the required filing period return for a period of 30 days, the manager or finance
23 department representative shall make written demand by certified mail, return receipt
24 requested, upon the delinquent host or marketplace facilitator for submission of the
25 required peer-to-peer vehicle rental tax return within ten days. In the event of
noncompliance with such demand, the City and Borough manager or finance

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2 department representative shall make a peer-to-peer vehicle rental tax assessment
3 against the delinquent host or marketplace facilitator, the assessment to be based on an
4 estimate of the gross rental revenue received by the host or marketplace facilitator
5 during the filing period in question and such assessment shall be referred to the City
6 and Borough collector and the City and Borough attorney for appropriate action to
7 recover such tax.

8
9 (b) Whenever any host or marketplace facilitator fails to submit the required filing period
10 return after notice given as provided in subsection (a) of this section, or such return is
11 reasonably believed by the manager or finance department representative to contain
12 incorrect reporting, the manager or finance department representative may notify such
13 host or marketplace facilitator in writing by certified mail, return receipt requested,
14 that a hearing will be held upon the matter at a specified place and time, which shall
15 not be less than 15 days after the date of the notice. The operator or hosting platform
16 shall be present at the hearing and make available to the manager or finance
17 department representative for inspection the host's or marketplace facilitator's books,
18 papers, records, and other memoranda pertaining to gross rental revenue required to
19 make a determination of tax liability, if any. In the event of noncompliance by the host
20 or marketplace facilitator, the manager or City and Borough attorney may take such
21 legal action, civil or criminal, or both, as provided for in this code or the civil or criminal
22 statutes of the state, or both.

23
24 (c) Whenever any host or marketplace facilitator fails to submit the required filing period
25 return after notice given as provided in subsection (a) of this section, the manager or

1
2 finance department representative may require such operator or hosting platform to
3 submit returns and remit taxes on a monthly or more frequent basis.

4 **69.09.070 Suits for collection.**

5 Taxes due but not paid or taxes collected but not transmitted may be recovered in an action
6 at law against the renter, host, or marketplace facilitator. Tax returns shall be prima facie
7 proof of taxes collected but not transmitted.

8
9 **69.09.080 Prohibited acts.**

- 10 (a) No person may fail or refuse to pay the tax imposed by this chapter when it is due and
11 payable to a host or marketplace facilitator authorized to collect the tax.
- 12 (b) No host or marketplace facilitator may fail or refuse to make the quarterly returns
13 required by this chapter.
- 14 (c) No host or marketplace facilitator may fail or refuse to pay the City and Borough in the
15 manner provided in this chapter the tax imposed under this chapter.
- 16 (d) No host or marketplace facilitator may advertise or state to the public or to any guest or
17 renter, directly or indirectly, that the tax or any part of it will be assumed or absorbed
18 by the host or marketplace facilitator, or that the tax will not be added to the rental, or
19 that it will be refunded, nor may a host or marketplace facilitator absorb or fail to add
20 the tax or any part of it or refund any tax, or fail to separately state the tax to the
21 renter.
22

23 **69.09.090 Violations a misdemeanor.**

24 Any person, firm, copartnership, business, or corporation violating any of the provisions of
25 this chapter is guilty of a misdemeanor.

69.09.100 Lien for tax, interest, and penalty due.

1
2 The tax, interest, and penalty imposed under this chapter shall constitute a lien in favor of
3 the City and Borough upon the assets or property of every person engaging in the peer-to-peer
4 vehicle rental business within the City and Borough. The lien arises upon delinquency and
5 continues until liability for the amount is satisfied or the property of the delinquent person is
6 sold at a peer-to-peer vehicle rental tax lien foreclosure sale. The lien is not valid against a
7 lienholder, pledgee, purchaser, or judgment creditor until notice of the lien is filed in the office
8 of the recorder for the City and Borough recording district in the manner provided for federal
9 tax liens in AS 40.19.010—43.19.050. After such filing, it shall be superior to all other liens
10 except those with higher priority under law.
11

12 **Section 4. Effective Date.** This ordinance shall be effective 30 days after its
13 adoption.

14 Adopted this _____ day of _____, 2026.

15
16
17 _____
Beth A. Weldon, Mayor

18 Attest:

19 _____
20 Breckan L. Hendricks, Municipal Clerk
21
22
23
24
25



City and Borough of Juneau
City & Borough Manager's Office
155 Heritage Way
Juneau, Alaska 99801
Telephone: 907-586-5240 | Facsimile: 586-5385

TO: Deputy Mayor Hale and Assembly Committee of the Whole
DATE: April 15, 2024
FROM: Robert Barr, Deputy City Manager
RE: Short-Term Rental (STR) Update

Background and Context

The Assembly last touched on this topic in July of last year when it passed Ordinance 2023-26(c)(am), which established a registration program for STR owner/operators. Briefly, this program:

- Requires annual registration.
- Does not charge the registrant a fee.
- Defines a STR as a dwelling unit that is rented, leased, or otherwise advertised for occupancy for a period of less than 30 days.
- Requires the registrant to display their registration number on advertisements/listings.

We use a vendor – Harmari – to aid us in understanding our local short-term rental market. Highlights from our latest Harmari report (3/26/24):

- 597 active and intermittent listings – about half are considered active at any given point in time. This number continues to increase, and while data fidelity is not ideal, the rate of increase appears to be slowing.
- Juneau has approximately 14,000 total dwelling units, across all types of housing.
- 88.7% of the listings are an entire home or apartment, 11.3% are for a private room.
- 82.6% of STR operators operate a single STR.
- Overall estimated annual occupancy is 48%.
- Airbnb is the dominant platform – 400 of 597 listings.
- The average nightly rate is \$280.54.

Our registration program currently has a 79% compliance rate. We send out two compliance letters. The first letter allows us to filter out those who have stopped operating and are working on removing their online listings as well as those properties/owners who may need more staff research because the lines of ownership/operation are unclear. The second letter provides a final opportunity to communicate with the sales tax office and register before fines are issued.

With the Harmari data combined with our registration data, we infer that approximately half of STR operators live on-site.

Discussion

Regulation of short-term rentals generally falls into one of two broad categories:

1. Policies that limit the number of short-term rentals, with the public purpose goal of making more of a community’s housing stock available to long-term renters or buyers, or
2. Policies that mitigate the impact of short-term rentals on the surrounding neighborhood, addressing concerns around health and safety, noise, partying, etc.

Locally, we tend to be more interested in category 1 than 2. Housing stock and housing availability has long been a well-documented problem with broad community agreement. Unlike some communities, we have not seen a significant number of complaints or evidence that would lead us to believe category #2 is a pressing concern – in other words, those operating short-term rentals generally care well for neighborhood wellbeing.

With regards to category 1, the logic goes that as more housing units are converted to STRs, those same housing units are no longer available for long term housing. Given supply/demand, fewer available units result in rental rates increasing faster than they would otherwise and make obtaining housing more difficult, especially on the lower end of the market due to cascading impact.

The remainder of this memo assumes the following:

- The Assembly is interested in regulating STRs
- The Assembly is primarily interested in regulatory options that would address housing affordability and availability.
- The Assembly is not interested in outright prohibition and desires to find a middle-ground path that enables the individual business opportunity that short-term rentals provide while balancing the communal interest of housing affordability and availability.

It is worth noting that any policy or public program that seeks to address communal interests like housing affordability and availability requires an investment to realize that goal. We are familiar with the Affordable Housing Fund (AHF) and how it utilizes public funds to incentivize private and non-profit developers via loans and grants. Those funds are a shared cost by all property owners and sales taxpayers. This contrasts with a potential STR regulatory program that would be purposed to convey a similar housing benefit to the community at large but would be felt narrowly by STR operators. This isn’t to say that such regulation could still be appropriate – those operators do and still would have economic opportunity to realize income via long-term rentals or property sales – but for many, short-term rentals are the most lucrative option.

A brief list of the potential pros and cons of the proliferation of STRs in no particular order include:

Pros	Cons
Local economic boost from independent tourism	Hotel vacancy rates and rates increase due to increased competition
New employment opportunities for STR servicing businesses	Increased rental costs in long term market; decreased housing affordability
Bed tax revenue, which can be directed to AHF offsets	Displacement of workforce and low-income rental housing due to supply/demand cascade
Flexibility for visitors – more options are likely to be more attractive to a broader group of visitors	Tax evasion / non-compliance – this is a challenging arena to enforce in

Increased income & potential ease of management for STR property owners	STR platforms are challenging, litigious, and time consuming to deal with
Supports large events (Ironman, Celebration) where traditional accommodation capacity is insufficient	Reduced long-term housing supply

A variety of regulatory options exist. The [National League of Cities](#)¹ provides a good overview on those options as well as this topic generally. Options that align with the above assumptions include:

- Time/use based requirements
 - Occupied by the host for the majority of the year
 - Part of the owner’s primary residence
 - A cap on the number of days per year a STR may be operated
- Economic requirements
 - Fee based registration
 - Increased hotel/bed tax, specific to STRs
- Geographic limits
 - Restrictions within specific zoning districts
 - Limits on the total number of STRs within specific zoning districts

Recommendation:

Discuss Assembly appetite for regulating STRs.

Discuss preferred regulatory tools & information needs.

Discuss public process / timeline.

¹ <https://bit.ly/STRNLC>



**HOUSING PRESSURE
JUNE 6, 2022**

(907) 586-0715
CDD_Admin@juneau.org
www.juneau.org/CDD
155 S. Seward Street • Juneau, AK 99801

DATE: June 6, 2022
TO: Chair Maria Gladziszewski, Committee of the Whole
BY: Scott Ciambor, CDD Planning Manager
Re: Housing Pressure

Introduction: There is an increasing level of concern about the availability and affordability of housing in the community.

The City and Borough of Juneau has roughly 14,000 units, estimated to include 8400 single-family homes and 5200 condo/multi-family options.

Recent changes in the use of the housing stock that have highlighted the most concern include:

- a rise in **short-term rental use**;
- increased demand for **employer assisted housing**;
- decreasing options for independent workforce housing (rental, for purchase);
- changes in work from home opportunities and millennial entry into the housing market that is increasing demand;
- large event use of the housing stock (IRONMAN); and
- high cost/availability of rentals impacting vulnerable, low-income households who are being displaced.

Background

Short-Term Rentals

There has been increasing conversation about addressing the impact of Short-Term Rentals including adding to the medium-term priority list at the last Housing Action Update at the 9.20.2021 LHED Committee meeting.

Communities throughout the world have struggled with how to adapt to the changes in the use of local housing stocks and the wide-reaching impacts of STR's. STR's, especially in volume, affect all of the areas below.

Housing Supply	Public Health and Welfare	Economic Interest
Housing Affordability	Nuisance Issues	Safety
Workforce Housing	Ease or add to pressure of tourism	Coexistence with Hotels/B&B's
Seasonal Housing	Quality of life	Enforcement
Neighborhoods	Commercial Short-Term Rentals	Community Reputation

Key Terms:

- **Short-Term Rentals**
- Employer Assisted Housing
- Workforce Housing
- Work From Home Opportunities/Zoom Homes
- Second Homes/Part-Time or Seasonal Use
- Large Event Housing
- Affordable Housing

CBJ Plans Referenced:

- Housing Action Plan: **(Appendix A)**
- Juneau Economic Development Plan

Data: What do we know about Short-Term Rental use in Juneau?

The most reliable information available locally on Short-Term Rentals is through the registration and payment of sales tax and bed tax listed in the table below. There are shortcoming with this information, including:

- Registration is by business name and difficult to determine if operator/owner has multiple units being used as short-term rentals;
- Registration is largely self-report, meaning there are likely higher numbers operating in the community;
- Monitoring for non-payers is complex and time-consuming with the numerous STR platforms (4 main; more than 50 other sites) and trying to match business names and properties.

Nonetheless, Sales Tax data shows there is a recognizable increase of STR’s operating in the community.

	2018	2019	2020	2021	*2022
# of Registered Hotels	19	19	19	19	19
# of Registered short-term rentals	147	159	154	157	170
STX from Hotels	\$ 1,290,097.12	\$ 1,352,949.61	\$ 605,915.36	\$ 1,255,873.86	
BTX from Hotels	\$ 1,420,756.35	\$ 1,493,690.54	\$ 822,590.25	\$ 1,828,147.21	
STX from STRs	\$ 162,978.79	\$ 182,727.40	\$ 99,649.22	\$ 207,552.96	
BTX from STRs	\$ 164,037.92	\$ 184,879.64	\$ 98,297.35	\$ 273,419.36	
AVG STX per STR	\$ 1,108.70	\$ 1,156.50	\$ 655.59	\$ 1,392.97	
AVG BTX per STR	\$ 1,163.39	\$ 1,177.58	\$ 650.98	\$ 1,835.03	

*2022 registrations through 4/8/22

There have been two other attempts to gauge impact of STR’s on the local housing stock.

- [The Upstairs Downtown Housing Inventory Story Map \(2019\)](#) identified 37 units in the study area as Short-Term Rentals – showing a concentration in a downtown center.
- The Lands Committee discussed the Accessory Apartment Incentive Grant program during its [August 30, 2021 meeting](#) that analyzed grantees use of apartments as STR’s. At the time, 8 of 27 units receiving grants had been used as STR. (4 units were used consistently)

Companies That Monitor Short-Term Rentals

As the STR industry changes and the need for data has increased, communities have utilized private companies that specialize in in monitoring and compliance services. Services include:

- Short-Term Rental Identification, Monitoring, and Compliance
- Address Identification, de-duplication
- Compliance Monitoring
- Help with ease of use for filing, customer service
- Software and payment services

CBJ staff have had contact with a number of companies recently, including Hamari (Seward, Kenai Peninsula Borough), GovOS, Granicus, and MuniCity. There are others.

Regulation of Short-Term Rentals

Communities have a wide range of flexibility to address Short-Term Rentals typically designed to the overall impacts of STR’s in the community.

Tools

- Register STR’s
- Register and tax
- Ban (full/partial)/moratorium of STR’s
- Cap the total number of short-term rentals
- Allow short-term rentals at certain points of the year
- Limit types of short-term rental (No entire houses, only allowable in certain areas, number of nights limited, require homeowner on site)
- Other restrictions: (require as part of primary residence, make ineligible for incentives, etc.)

Any of these steps would require a discussion on enforcement and compliance (fees/fines, monitoring, staffing, and software). Cost of these services can be \$12,000-\$20,000/year depending on level of service.

Appendix B: Regulation Strategies for Short-Term Rentals includes a handful of STR regulations and key highlights. Communities that are well-frequented tourist destinations have been regulating STR’s for decades, and in the case of the City and County of Honolulu are establishing a third round of regulations of STR use and the impacts have evolved.

Status of Short-Term Rental Regulation in Juneau

State of Alaska

- Requires a business license per AS 43.70.020(a)
- Check with local government for any addition licensing requirements, restrictions per local ordinances, and/or sales tax requirements

City and Borough of Juneau:

- Sales tax office: Short-Term Rental operators to register and pay taxes directly or through platforms.
- Land use code: Short-Term Rental not defined in Title 49, currently no monitoring or compliance activities surrounding these activities.
- CBJ Downtown Tax Abatement Incentive: Short-Term Rental defined as a dwelling with a lease less than 30 days. Use of the 12-year tax abatement contingent on units not be used as STR’s.

Recommendation

- Continue to pursue aggressively Housing Action Plan strategies to increase supply to the housing stock;
- Appropriate funding to hire short-term rental monitoring services;
- Prioritize updates to the Land Use Code Table of Permissible Uses to better define classifications of housing, including Short-Term Rentals.

Appendix A: Housing Action Plan Items

<p>2016 Housing Action Plan: The Housing Action Plan calls for a comprehensive community approach to address Juneau’s long-standing housing problem and provides 64 potential strategies to encourage housing development, encouraging the CBJ to utilize its resources. Listed below are relevant action items to discussion on short-term rentals and impact on housing stock.</p>			
Chapter	Page No.	Item	Summary
N/A	N/A	N/A	<p>Short-Term Rentals</p> <p>The Housing Action Plan was developed as the short-term rental industry and STR platforms were starting and not addressed in the Plan.</p>
4	37	Production Targets	<p>Employer Assisted Housing</p> <p>Solicit feedback from employers:</p> <ul style="list-style-type: none"> • To learn how much is already being spent on worker housing and related services • Determine how these units are used in offseason • To learn about types of housing and housing related services are used in the offseason • To determine growth plans and issues affecting workforce • Determine <p>Maximize/leverage employer provided housing (coordinate business community efforts around housing).</p> <ul style="list-style-type: none"> • Evaluate if employer-owned housing would be more cost effective if it were owned by a private housing company or non-profit developer. <p>Work with local employers to develop down payment assistance programs (funded with business and housing fund money) to encourage workers to buy in Juneau.</p>
5	42	Preservation Targets	<p>Monitor Rental Property</p> <p>Create a CBJ requirement that all rental property:</p> <ul style="list-style-type: none"> • Be registered with the CBJ and each property list a registered agent/manager/24-7 reachable point of contact for every unit in rental inventory • Be subject to periodic inspection (period can vary; but creating an inspection regimen parallel to Section 8 is recommended) • Create a provision where owners passing inspections are subsequently eligible for property upgrade funding assistance.

Appendix B: Regulation Strategies for Short-Term Rentals

State, County, or Municipality	Key Highlights
Wasilla, Alaska	<p>An Ordinance Of The Wasilla City Council Amending Title 16 Of The Wasilla Municipal Code By Adopting Chapter 16.26, Short-Term Rentals (March 23, 2020)</p> <ul style="list-style-type: none"> • Establish short-term rental permit; valid for one-year • Application fee \$250, Use permit \$500 • Penalty of 5X regular permit for advertising before being permitted • Burden on applicant to prove compliance (site plan, local contact info, business license, etc) • Property owner is permanent resident of Alaska; w/ local contact information • Inspection • Rental Agreement in place between parties
Walla Walla, Washington	<p><u>Short-Term Rental</u></p> <ul style="list-style-type: none"> • "Short-term rental" means temporary lodging for charge or fee at a dwelling for a period of less than one month, or less than 30 continuous days if the rental period does not begin on the first day of the month. <ul style="list-style-type: none"> ○ Type 1: either (1) rooms are rented and the owner is personally present at the dwelling during the rental period, or (2) the entire dwelling is rented no more than 90 total days in a calendar year; ○ Type 2: means short-term rental at a dwelling that is not the owner's principal residence • Annual permit \$150; \$65 re-inspect fee
Deschutes County, Oregon	<p><u>Deschutes County Transient Room Tax</u></p> <ul style="list-style-type: none"> • Room Tax Collection Ordinance in 2019 • Short-Term = Any occupancy or right to occupancy by a person other than the owner for 30 consecutive calendar days or less • Switched to hired database, monitoring service to increase efficiency, find non-payers • Data to be shared with community development department to understand housing impact
North Lake Tahoe/East Placer County	<p><u>Short-Term Rental Regulations (March 31, 2022)</u></p> <ul style="list-style-type: none"> • 3900 short-term cap based on estimate based on estimate of existing short-term rentals (21% of housing stock) • Cap adaptively managed (100 new hotel units could decrease the cap to 3800) • Limit of one short-term rental per property to preserve multifamily apartments
City and County of Honolulu	<p><u>City and County of Honolulu Short-Term Rentals (new rules in effect October 23, 2022)</u></p> <ul style="list-style-type: none"> • Short-term rentals (STRs) have been regulated in Honolulu since 1989 • STRs are also known as vacation rentals, and are lodgings that provide guest accommodation for less than 90 days. <p>As of October 23, 2022:</p> <ul style="list-style-type: none"> • Long-term rentals (consecutive 90 days or more) may be extended month to month • Existing owners of units with 30-day leases may continue to rent them, but on October 23, 2022, all such rentals must either cease renting, convert to long-term 90 days or more leases, or register to become new legal transient accommodations • Transient occupants must park on-site and not on public streets in the vicinity of the STR

Housing Pressure



- a rise in **short-term rental use**
- increased demand for employer assisted housing;
- decreasing options for independent workforce housing (rental, for purchase);
- changes in work from home opportunities and millennial entry into the housing market that is increasing demand;
- large event use of the housing stock (IRONMAN);
- high cost/availability of rentals impacting vulnerable, low-income households who are being displaced

Impacts of Short-Term Rentals



Housing Supply	Public Health and Welfare	Economic Interest
Housing Affordability	Nuisance Issues	Safety
Workforce Housing	Ease or add to pressure of tourism	Coexistence with Hotels/B&B's
Seasonal Housing	Quality of life	Enforcement
Neighborhoods	Commercial Short-Term Rentals	Community Reputation



Short-Term Rentals in Juneau

Sales Tax and Bed Tax Registration

- STR Registration in 2018 = 147; 2022 = 170 through 4/8/22
- Self-report data and hard to determine if owner/operator has multiple units
- STR platforms change frequently; hard to track

Local Regulations

- State of Alaska requires a business license and refers to local government for additional guidance
- Sales Tax/Bed Tax: Register and pay taxes
- Land Use Code: Short-Term Rental not defined in Title 49; currently no monitoring or compliance activities;
- Downtown Tax Abatement: Use of 12-year tax abatement contingent on not using as short-term rental, defined as dwelling with a lease of less than 30 days.



Tools to Address STR's

- Register STR's or Register and tax
- Ban (full/partial)/moratorium of STR's
- Cap the total number of short-term rentals
- Allow short-term rentals at certain points of the year
- Limit types of short-term rental (No entire houses, only allowable in certain areas, number of nights limited, require homeowner on site)
- Other restrictions: require as part of primary residence, make ineligible for incentives.

Appendix B: Examples of regulations in other communities



Companies That Monitor STR's

Services Provided

- Short-Term Rental Identification, Monitoring, and Compliance
- Address Identification, de-duplication
- Compliance Monitoring
- Help with ease of use for filing, customer service
- Software and payment services
- Consistent Data

CBJ staff have had contact with a number of companies recently, including Hamari (Seward, Kenai Peninsula Borough), GovOS, Granicus, and MuniCity.

Cost: \$12K - \$20K/year depending on level of service

STR's in Housing Action Plan Priorities

Short	Activity	Status
	Implement downtown tax abatement	Complete
	Address downtown parking	Complete
	Implement Juneau Affordable Housing Fund	Complete
	Pederson Hill Land disposal strategy	Phase I complete
	Evaluate and address barriers to homeownership	Ongoing
	Accessory Apartment Incentive Grant Program Review	Complete
	Riverview Senior Assisted Living	Under Construction
Medium	Develop Upstairs Downstairs loan program for rehabilitation and code compliance upgrades	Ongoing
	Strategies for short-term rental units/impact on housing stock	Current
	Small Area/Neighborhood Plans: Blueprint Downtown & Downtown Douglas West Juneau Plan	In Process
	Housing Data and Housing Action Plan Updates	Ongoing
New	Housing Development Taskforce Recommendations	
	Pre-Application Meeting Ordinance	In Review



**HOUSING ACTION PLAN UPDATE
JUNE 6, 2022**

(907) 586-0715
CDD_Admin@juneau.org
www.juneau.org/CDD
155 S. Seward Street • Juneau, AK 99801

DATE: June 6, 2022
TO: Chair Maria Gladziszewski, Committee of the Whole
BY: Scott Ciambor, CDD Planning Manager
Re: Housing Action Plan Update

Housing Action Plan

The Housing Action Plan was adopted by resolution on December 19, 2016. [\(Juneau Housing Action Plan – Final\)](#). The Housing Action Plan includes 66 strategies and lists an overall goal of developing 1,980 newly constructed units for all-housing types by the 30-year mark.

The Assembly has prioritized strategies in the Plan, most recently at the September 9, 2021 LHED Committee meeting. Below is an update to those HAP priorities:

Housing Action Plan Priorities 09.2021		
Short	Activity	Status
	Implement downtown tax abatement	Complete
	Address downtown parking	Complete
	Implement Juneau Affordable Housing Fund	Complete
	Pederson Hill Land disposal strategy	Phase I complete
	Evaluate and address barriers to homeownership	Ongoing
	Accessory Apartment Incentive Grant Program Review	Complete
	Riverview Senior Assisted Living	Under Construction
Medium	Develop Upstairs Downstairs loan program for rehabilitation and code compliance upgrades	Ongoing
	Strategies for short-term rental units/impact on housing stock	Current
	Small Area/Neighborhood Plans: Blueprint Downtown & Downtown Douglas West Juneau Plan	In Process
	Housing Data and Housing Action Plan Updates	Ongoing
New	Housing Development Taskforce Recommendations	
	Pre-Application Meeting Ordinance	In Review

Appendix A summarizes additional CBJ Housing Activity by listing by year 1) funding for housing, 2) land assets used for housing, and 3) planning, zoning, and policy changes adopted.

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City and Borough of Juneau Housing Programs Update

CBJ Accessory Apartment Grant Incentive Program

In February 2018, the CBJ Assembly appropriated \$480,000 to the CBJ Accessory Apartment Incentive Grant Program. This incentive program provides \$6,000 in grant funding for homeowners that add an accessory apartment to their home. An analysis of the program was provided [in a memo to the August 30, 2021 Lands, Housing, and Economic Development Committee](#). *There are 6 approved applications pending.*

CBJ Accessory Apartment Incentive Grant	# of grants	CBJ Funding
2022	5	\$30,000
2021	2	\$12,000
2020 Covid delays, many extensions	10	\$60,000
2019	7	\$42,000
2018	6	\$36,000
2017 Program Review & Additional Funding	0	\$0
2016 Pilot Program	12	\$72,000
Program Totals	42	\$252,000

Juneau Affordable Housing Fund

The Juneau Affordable Housing Fund Round One competition took place in October 2021. There were six applications fielded --- with awards made to four projects totaling \$750,000. One additional application by Gastineau Lodges Apartments for a predevelopment loan has been submitted to CBJ with agreements and collateral documentation under review.

Juneau Affordable Housing Fund

Project Name	Project Location	Funding Use	Approved Award	Housing Types
2022				
AWARE	201 Cordova	Construction	\$150,000	SRO's
Glory Hall	127 S.Franklin	Construction	\$350,000	SRO's, 1-bedroom
St. Vincent's - Channelview	317 Gastineau Ave.	Rehabilitation	\$50,000	multi-family apartments
St. Vincent's - Teal Street	8617 Teal Street	Rehabilitation	\$100,000	shelter/multi-family
2017				
Mobile Home Downpayment Assistance Program	Borough-wide	up to \$10,000 loans	\$100,000	Manufactured Homes
Accessory Apartment Incentive Grant Program (Renewal for 2017-23)	Borough-wide	\$6000 grants	\$480,000	Accessory Apartments
2015				
Housing Action Plan	Borough-wide	Planning Grant	\$72,242	
Accessory Apartment Incentive Grant Program	Borough-wide	\$6000 grants	\$72,000	Accessory Apartments
2011				
Home Run Project	8617 Teal Street	Predevelopment grant	\$13,000	SRO's
Total			\$1,387,242	

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Tax Abatement Programs

CBJ has three tax abatement program currently in place: Subdivision Property Tax Abatement (2016), Downtown Tax Abatement (2021), and Senior Assisted Living Tax Abatement (2020).

Subdivision Tax Abatement

Subdivision Property Tax Abatement - Project Name	Reduction in Assessed Value	Taxes Abated	Housing Type
2022 (If mil rate stays at 10.56)			
Ocean View Drive subdivision (Thatcher - 3 parcels)	\$101,600	\$1,073	fair market single-family home
Delta Drive subdivision (Bicknell - 14 parcels)	\$962,844	\$10,168	fair market single-family home
2021			
Ocean View Drive subdivision (Thatcher)	eligible but didn't apply	\$0	fair market single-family home
Chilkat Vistas subdivision (Heumann - 15 parcels)	\$1,536,898	\$16,230	fair market single-family home
2020			
Ocean View Drive subdivision (Thatcher - 3 parcels)	\$101,600	\$1,073	fair market single-family home
2019			
Merritt subdivision (Hayden - 3 parcels)	\$849,700	\$9,057.81	fair market single family home
Totals	\$3,552,642	\$37,601	

Downtown Tax Abatement and Assisted Living Tax Abatement have not been utilized to-date. However, the Riverview Assisted Project submitted an application to use the program after construction is complete and there have been a number of inquiries about future use in the eligible downtown area.

CBJ Mobile Home Down Payment Assistance Loan Program

The CBJ Mobile Home Loan Down Payment Assistance Loan Program continues to be an option for homeowners with partner True North Federal Credit Union. Staff has scheduled check-in meeting with TNFCU staff to discuss updates and next steps.

Loan Date	Amount	Loan Date	Amount
2020		2017	
7/7/2020	\$10,000	1/12/2017	\$7,700
2019		1/19/2017	\$4,600
1/17/2019	\$9,500	4/19/2017	\$4,290
3/21/2019	\$6,250	5/4/2017	\$4,875
9/4/2019	\$4,400	9/1/2017	\$6,300
11/5/2019	\$3,600	9/13/2017	\$7,650
2018		Total Loans	\$79,315
6/8/2018	\$7,150		
9/7/2018	\$3,000		

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Other Items of Note

- Riverview Assisted Living (Torrey Pines Development): Construction is on schedule with opening target of 2023. Torrey Pines Development reports 55 down payments have already been received. Concern for the project is the availability of workforce housing because the project will be filling roughly 50+ positions in the next few years.
- CDD currently has two planner positions open, one for Housing and Land Use Specialist to help continue to address Assembly and Housing Action Plan Goals.
- New Housing Units Permitted Data: The Housing Action Plan notes hitting a target of 66 new housing units created per year for 30 years. Below is updated permits information.

2017-2022 New Housing Units Permitted					
	Total New Units	Single-Family Homes	Condos/ Multi Family	Accessory Apartments	Other
2022	43	34	6	3	0
2021	68	56	5	7	0
2020	59	47	0	12	0
2019	153	52	90	11	0
2018	77	54	13	10	0
2017	80	63	9	7	1
5-YearTotals	480	306	123	50	1

Appendix A: Accomplishments Spreadsheet

In the packet is an update to a spreadsheet summarizing CBJ actions in three main categories outlined in the Housing Action Plan.

- Planning, Zoning, Policy Changes
- Land Use
- Funding: for Housing

Planning, Zoning, and Policy Changes (2016-)

Action	Type
2022	
ASM-211015-1 Ordinance 2022-05 Title 49 Pre-application Conference (in process)	Land Use Code
CDD-210204-1 Ordinance 2022-04(b) Downtown Parking	Land Use Code
CDD-220120-2 Ordinance 2022-11(b) Street Vending Regarding Parking	Land Use Code
2021	
CDD-191126-1 Ordinance 2021-35(am) Creating NC and MU3 zoning districts and standards	Land Use Code
CDD-200429-1 Ordinance 2021-06 Land Use Floodplain Code Amendments (was 2020-39)	Regulation
CDD-210715-2 Ordinance 2021-28 Land Use Lot Depth	Land Use Code
CDD-210518-1 Ordinance 2021-26(am) Rezone Channel View Lot 1 North Douglas D15 to LC	
CDD-210728-1 Ordinance 2021-36 Alternative Development Overlay District ADOD	Land Use Code
CDD-220311-2 Ordinance 2021-21 Accessory Apartments Land Use Code Amended	Land Use Code
CDD-220420-1 Ordinance 2022-30 Rezone D10 to LC Catholic Community Services Property	Land Use Code
MGR-201201-1 Ordinance 2021-01(c)(am) Senior and Downtown Tax Abatement	
2020	
Ordinance 2019-37 Amending the Land Use Code Related to Nonconforming Development	Land Use Code
Ordinance 2019-30(am) Related to the Regulation of Chronic Nuisance Properties	Regulation
Ordinance 2020-06 Amending the Land Use Code Repealing the Subdivision Review Committee	Land Use Code
Ordinance 2020-07 Amending the Comprehensive Plan Related to Historic and Cultural Preservation	Plans
Ordinance 2020-11 Amending the Land Use Code Relating to Private Shared Access Requirements	Land Use Code
Ordinance 2020-28(b) An Ordinance Amending the Land Use Code to Extend the Sunset Dates for Alternative Development Overlay Districts	Land Use Code
Ordinance 2020-42 Amending the Land Use Code Relating to Flood Plain Maps	Land Use Code
Ordinance 2020-54 An Ordinance Amending Title 53 Regarding Easement Valuation	Regulation
Amendment of Title 03, Chapter 41 Residential Onsite Wastewater Treatments and Disposal System Maintenance Program	Land Use Code
Ordinance 2020-47(am) An Ordinance Regarding Disclosure of Real Estate Values in Transactions	Regulation
2019	
Ordinance 2019-27 Amending the Land Use Code to Extend the Sunset Date for the Downtown Juneau Overlay District	Land Use Code
Ordinance 2019-09 Amending the CBJ Codes Related to Planning Commission Review of City and Borough of Juneau Real Property	Land Use Code
Ordinance 2019-08 Amending the Land Use Code Related to Street Standards	Land Use Code
Upstairs Downtown Housing Inventory Story Map completed	Plans
A Resolution Repealing Resolution 2506 and Disbanding the Juneau Affordable Housing Commission	Personnel
Accessory Apartment Code Update at Title 49 Committee	Title 49
Energy efficiency code changes adopted to Title 49; density bonuses and setback exemptions for energy efficiency	Title 49
2018	

Ordinance 2018-41 Amending the Land Use Code Relating to Alternative Residential Subdivisions , includes density bonus, options for tiny houses	Land Use Code
Ordinance 2018-31 Amending the Land Use Code Relating to Sobering Centers and Emergency Shelters	Land Use Code
Ordinance Serial No. 2018-26 Amending the Property Maintenance Code to Reference the International Property Maintenance Code 2012 Edition	Property Maintenance Code
Ordinance 2018-04(b) Amending the Land Use Code Relating to Variances	Land Use Code
Ordinance Serial No. 2018-06 Amending the Land Use Code Relating to Setbacks for Energy Efficiency Improvements	Land Use Code
Ordinance Serial No. 2017-34 Amending the Comprehensive Plan by Adopting the Lemon Creek Area Plan	Plans
2017	
Ordinance serial No. 2017-25 Amending the Land Use Code Related to Panhandle Subdivisions	Land Use Code
Ordinance 2017-16 Amending the Land Use Code Relating to Alternative Development Overlay Districts (ADOD)	Land Use Code
Ordinance 2017-01 Amending the Building Regulations Code	Building Code
Ordinance 2016-26(b) Amending the Land Use Code Relating to Access Standards	Land Use Code
Ordinance Serial No. 2016-46 Amending the Land Use Code Relating to Parking Waivers	Land Use Code
2016	
Ordinance 2016-14 Amending the Land Use Code Relating to Senior Housing and Assisted Living Facilities	Land Use Code
Ordinance 2015-03 ©(am)Amending the Land Use Code	Land Use Code
Ordinance 2015-34(am) Amending the Land Use Code Relating to Transitional Housing	Land Use Code
Ordinance no. 2015-07(B) (am) Amending the Land Use Code Relating to Accessory Apartments	Land Use Code
Ordinance 2014-14© (am) Amending the Land Use Code Relating to Rezoning Procedures	Land Use Code
Ordinance 2014-13 Amending the Comprehensive Plan by Adopting the Auke Bay Area Plan	Plans
Ordinance 2015-10 Adopting the Juneau Economic Development Plan , includes sections on housing & downtown redevelopment	Plans
Resolution 2780 adopting the Housing Action Plan	Plans
Hire Chief Housing Officer	Personnel
Hired Code Compliance Officer in Community Development Department	Personnel

Project Name	Notes	Type
2022- Calendar Year		
Pederson Hill Subdivision Phase 1	2 lots sold in calendar year 2022, for FY22	Land Sale
2021- Calendar Year		
Pederson Hill Subdivision Phase 1	2 lots sold in calendar year 2021, for FY22	Land Sale
Douglas Island Rural Reserve property - private party sale	2 lots sold in calendar year 2021, for FY22	Land Sale
2020 - Calendar Year		
Hurlock Property lease to Tlingit Haida Regional Housing Authority for Youth Services	Partnership with Zach Gordon Youth Center to provide emergency shelter and service for youth	Lease
Pederson Hill Subdivision Phase 1	1 in calendar year 2020, for FY21	Land Sale
Vintage Park Subdivision: Assisted Living	Property sold to Torrey Pines Development for assisted living development	Sealed Competitive Bid
Lena Subdivision - private party lot sale	calendar year 2020, FY21	Lands Sales
2019 - Calendar Year		
Renninger Subdivision	4 lots sold; 2 lots available for multi-family development	Lands Sales
Pederson Hill Subdivision Phase 1	Bid period opened for 17 lots in first phase	Lands Sales
Lena Subdivision - private party	3 over-the counter sale (calendar year 2019, FY20)	Lands Sales
Vintage Park Subdivision	\$1,530,000 purchase for assisted living project	Land Purchase
Pederson Hill Subdivision Phase 1	9 sold in calendar year 2019, but was FY20	Land Sale
2018		
Lena Subdivision	1 over-the counter sale FY18	Lands Sales
Land Use Plan		Plans
2017		
Renninger Subdivision	Convey Lot 2 of the to the Alaska Housing Development Corporation	Lands Sales
Hurlock Property	6 applications received; Alaska Legacy Partners	Lease
2016		
Adopted Land Management and Implementation Strategy		Plans
2nd and N. Franklin Parking Lot	2 applications received (Verde Infrastructure Partners, Eagle Rock Ventures)	Request for Proposals
Lena Subdivision	6 lots for over-the-counter sale	Lands Sales

Juneau Affordable Housing Fund					
Project Name	Project Location	Funding Use	Approved Award	Housing Types	Target Population
2022					
AWARE	201 Cordova	Construction	\$150,000	SRO's	home/domestic violence survivors
Glory Hall	127 S.Franklin	Construction	\$350,000	SRO's, 1-bedroom	low-income/special needs
St. Vincent's - Channelview	317 Gastineau Ave.	Rehabilitation	\$50,000	multi-family apartments	low-income/special needs
St. Vincent's - Teal Street	8617 Teal Street	Rehabilitation	\$100,000	shelter/multi-family	low-income/special needs
2017					
Mobile Home Downpayment Assistance Program	Borough-wide	up to \$10,000 loans	\$100,000	Manufactured Homes	Manufactured Homeowners
Accessory Apartment Incentive Grant Program (Renewal for 2017-23)	Borough-wide	\$6000 grants	\$480,000	Accessory Apartments	Homeowners
2015					
Housing Action Plan	Borough-wide	Planning Grant	\$72,242		
Accessory Apartment Incentive Grant Program	Borough-wide	\$6000 grants	\$72,000	Accessory Apartments	Homeowners
2011					
Home Run Project	8617 Teal Street	Predevelopment grant	\$13,000	SRO's	Very Low-income (50% AMI)
Total			\$1,387,242		



City and Borough of Juneau
City & Borough Manager's Office
155 Heritage Way
Juneau, Alaska 99801
Telephone: 586-5240 | Facsimile: 586-5385

TO: Chair Bryson & Assembly Lands, Housing, and Economic Development Committee
DATE: May 5, 2025
FROM: Robert Barr, Deputy City Manager
RE: Title 69 legislation amendments

At the April 7th Assembly meeting, legislation changing Title 69 was introduced and referred to LHED. This legislation came out of a recommendation from the Short-Term Rental Task Force (STRTF) that would:

1. Require marketplace facilitators collect and remit sales taxes on behalf businesses that sell or rent property, products, or services within the borough;
2. Exempts businesses who operate their business exclusively through a marketplace facilitator from collecting and remitting sales taxes so long as the marketplace facilitator is in fact doing so; and
3. Requires hosting platforms include the operator's registration permit number on the hosting platform's website.

Two recommended amendments are before the committee, one from the STRTF and a second from staff. The STRTF amendment would simplify the penalty for failing to register a STR property at \$100 per day, rather than \$100 per day or the amount of the gross daily rate last advertised for the rental, whichever is greater.

The staff amendment would shift responsibility for ensuring registration permit numbers are posted on STR platforms from the platform to the owner/operator. It would further require the platform provide monthly reports of all existing Juneau-based STRs and their permit numbers to CBJ staff, for permit compliance review.

Recommendation

Discuss and concur or change the two amendments and forward Ordinance 2025-23, with amendment recommendations, to the full Assembly for public hearing.

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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

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

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

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

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

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

Marijuana products means concentrated marijuana products and marijuana products that 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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Marketplace facilitator 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;

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- (6) Order taking;
- (7) Advertising or promotion; or
- (8) Providing customer service or accepting or assisting with returns or exchanges.

Point of delivery means the location at which the property or a product is delivered or service performed. For products and services delivered or transferred electronically, point of delivery is the billing address of the buyer or consumer.

Receive means, for the purposes of point of delivery under CBJ 69.05.020:

- (1) Taking possession of personal property or goods;
- (2) Making first use of services;
- (3) Taking possession or making first use of digital goods, whichever comes first.

The term "receive" does not include temporary possession by a shipping company on behalf of the buyer or consumer.

Retail sale means any sale of real or tangible personal property, including barter, credit, installment, and conditional sales, 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.

Sale for resale means the sale of tangible personal property to a buyer whose principal business is the resale of the property, whether in the same or an altered form.

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

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

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

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

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

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

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(b) Uses a personal vehicle to offer or provide a prearranged ride to riders upon connection through a digital network controlled by a transportation network company in return for compensation or payment of a fee.

(CBJ Code 1970, § 69.10.010; Serial No. 70-26, § 3, 1970; Serial No. 83-66, § 3, 1983; Serial No. 84-46, § 2, 1984; Serial No. 85-44, § 2, 1985; Serial No. 98-12, § 2, 1998; Serial No. 2008-40, § 2, 12-19-2008, eff. 2-1-2009; Serial No. 2016-17, § 2, 5-23-2016; Serial No. 2016-20, § 2, 7-11-2016, eff. 1-1-2017; Serial No. 2018-38(b)(am), § 2, 9-17-2018, eff. 10-18-2018; Serial No. 2021-30, § 2, 9-13-2021, eff. 10-14-2021)

Cross reference— Definitions generally, CBJ Code § 01.15.010.

69.05.020 Imposition of rate.

(a) There shall be levied and collected a tax equal to the percentage of the selling price on retail sales and rentals made and services performed within the City and Borough as follows:

- (1) Within the entire City and Borough: One percent.
- (2) Within the entire City and Borough, an additional three percent.
- (3) Effective October 1, 2023 within the entire City and Borough, an additional one percent.
- (4) Subsection (a)(3) of this section shall be automatically repealed on September 30, 2028.

(b) If parts of a sale, service or rental, or a combination thereof, occur both inside and outside the City and Borough, or occur over a period of time during which two different 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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the invoice of the transaction separates and prices the various parts of the transaction in accordance with the location of the parts of the transaction, or the time of the transaction, the different sales tax rates applicable to the separate parts of the transaction shall be applied, but only if each such part of the transaction is a sale, service, or rental which may be made and is regularly offered on a separate basis by the seller or marketplace facilitator. The taxability of a sale of goods is determined by the point of delivery of the tangible personal property. The taxability of a service is determined by the location where the service performed is received. The taxability of a rental made is determined by the place where the rental property is located.

- (c) Subsection (a)(2) and this subsection (c) are automatically repealed on July 1, 2027.
- (d) In addition to the tax levied and collected under subsection (a) of this section, there shall be levied and collected a tax equal to three percent of the selling price on the retail sale of alcoholic beverages sold within the City and Borough.
- (e) In addition to the tax levied and collected under subsection (a), there shall be levied and collected a tax equal to three percent of the selling price on the retail sale of marijuana and marijuana products sold within the City and Borough.

(Serial No. 83-66, § 4, 1983; Serial No. 84-46, § 3, 1984; Serial No. 85-44, § 3, 1985; Serial No. 87-32am, § 2, 1987; Serial No. 90-26, §§ 2, 3, 1990; Serial No. 95-28, §§ 2, 3, 1995; Serial No. 96-33, §§ 2, 3, 1996; Serial No. 98-36, § 2, 1998; Serial No. 2000-29, § 2, 8-7-2000; Serial No. 2000-30, §§ 2, 3, 8-7-00; Serial No. 2005-25(am), § 2, 8-25-2005; Serial No. 2006-28(b), §§ 2, 3, 10-3-2006; Serial No. 2007-46(b), § 2, 8-6-2007; Serial No. 2011-17, § 2, 8-8-2011, eff. 7-1-2012; Serial 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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eff. 10-1-2018; Serial No. 2021-30, § 3, 9-13-2021, eff. 10-14-2021; Serial No. 2021-17, § 2, 6-14-2021, eff. 7-1-2022; Serial No. 2022-34, 8-1-2022, eff. 10-1-2023)

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

69.05.030 Collection.

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

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

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

69.05.060 Seller to add tax to selling price.

Every seller or marketplace facilitator collecting and remitting tax on behalf of a seller ~~and transportation network company collecting and remitting sales tax on behalf of transportation 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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charge tickets, invoices, statements of account, or other tangible evidence of sale unless the sales tax is permitted to be included in the selling price under subsection 69.05.030(b).

(CBJ Code 1970, § 69.10.060; Serial No. 70-26, § 3, 1970; Serial No. 83-66, § 8, 1983; Serial No. 2018-38(b)(am), § 4, 9-17-2018, eff. 10-18-2018)

69.05.062 Monthly remittance of estimated sales tax.

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

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 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

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

(e) Any seller who operates their business exclusively through a marketplace facilitator is not responsible for collecting or remitting any sales tax under this chapter, provided that the sales tax is being collected and remitted by the marketplace facilitator on their behalf.

(Serial No. 91-34am, § 2, 1991; Serial No. 2018-38(b)(am), § 5, 9-17-2018, eff. 10-18-2018)

69.05.070 Periodic returns, penalties, and interest for delinquency.

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

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

(b) The tax levied under this chapter, whether or not collected from the buyer, except for credit transactions covered in subsection (c) of this section, must be remitted by the seller or marketplace facilitator on behalf of a seller ~~transportation network company~~ ~~on behalf of a transportation network company driver~~ to the City and Borough at the time of transmitting the return, and if not so remitted or if the return is not timely filed, such tax is delinquent. A late filing penalty of \$25.00 shall be added to all late returns. The postmark shall determine the date of filing mailed returns. In addition, a late payment penalty of five percent per month or any fraction thereof, until a total late payment penalty of 25 percent has accrued shall be added to all returns until such tax, penalty, and interest thereon have been paid. Such penalty shall be assessed and collected in the same manner as the tax is assessed and collected. In addition to these penalties, interest on the delinquent tax from the due date until paid shall accrue and be collected in the same manner the delinquent tax is collected. The annual interest rate on delinquent tax shall be five percent per year above the Wall Street Journal Prime Rate, or similar published rate, on January 2nd each year, rounded to the nearest full percentage point, as determined by the finance director; provided, 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 deducible
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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~~of transportation network company drivers~~; whether or not a business, including a
~~marketplace facilitator, transportation network company, or transportation network~~
~~company driver~~ is registered to collect sales tax in the City and Borough; whether or
not a business, including a marketplace facilitator, ~~transportation network company or~~
~~transportation network company driver~~ is current in filing sales tax returns and in
remitting sales tax, the amount of sales tax due, and the number of returns not filed;
and the names and exemption numbers of nonprofit agencies which have received a
nonprofit exemption number from the manager. The manager may, from time to time,
publish the names of sellers and marketplace facilitators collecting and remitting sales
tax on behalf of sellers ~~transportation network companies collecting and remitting~~
~~sales tax on behalf of transportation network company drivers~~ delinquent in remitting
sales taxes and the amount thereof including the "doing business as" name under
which the seller or marketplace facilitator ~~transportation network company~~ is doing
business when the sales tax delinquency being published arises from that business;
provided that the names of sellers or marketplace facilitators ~~transportation network~~
~~companies~~ who have signed a confession of judgment for the delinquent sales taxes,
penalties, and interest, and a stipulation to postpone execution on the judgment, and
who are current in their sales tax payments under such stipulation as of the date on
which the names are submitted to the publisher, will not be published. Information
may also be made available to the public in the form of statistical reports if the
identities of particular sellers or transportation network companies is not revealed by
the reports.

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(e) The City and Borough may permit the proper officer of the United States, of a state, or other municipality to inspect tax returns or reports filed under this title, or may furnish to the officer a copy of the tax return, if the other jurisdiction grants substantially similar privileges to the City and Borough, and if the City and Borough determines that other jurisdiction provides adequate safeguards for the confidentiality of the returns and reports, and that the returns and reports will be used for tax purposes only.

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

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

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

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

17
18 **69.05.090 Assessment limitation periods; recordkeeping.**

19 (a) A seller's tax liability, or the liability of a marketplace facilitator collecting and
20 remitting sales tax for a seller ~~transportation network company collecting and~~
21 ~~remitting sales tax for a transportation network company driver~~, under this chapter
22 may be determined and assessed for a period of three years after the date the return
23 was filed with the City and Borough manager. No civil action for the collection of such
24 tax may be commenced after the expiration of the three-year period except an action
25 for taxes, penalties, and interest due for those filing periods that are the subject of a

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

(b) In order to facilitate the administration and enforcement of the provisions of this chapter, each seller or person otherwise engaged in business within the City and Borough, including marketplace facilitators collecting and remitting sales tax on behalf of sellers ~~transportation network companies collecting and remitting sales tax on behalf of transportation network company drivers~~, shall maintain and keep for a period of three years after the date of filing all of the period sales tax reports, forms, and supporting records and other records prescribed by the manager. The failure to maintain adequate records to allow documentation of the taxability of each transaction will result in the loss of any tax exemption, deduction, or credit for that particular transaction. Upon the request of the City and Borough manager, a seller or marketplace facilitator collecting and remitting sales tax on behalf of a seller ~~transportation network company collecting and remitting sales tax on behalf of transportation network company drivers~~ shall make available for examination in the City and Borough the books, records, and other documents of the seller or marketplace facilitator ~~transportation network company~~ unless the manager authorizes the examination to be conducted at a different location.

(CBJ Code 1970, § 69.10.090; Serial No. 70-26, § 3, 1970; Serial No. 83-66, § 11, 1983; Serial No. 91-34am, § 6, 1991; Serial No. 2018-38(b)(am), § 8, 9-17-2018, eff. 10-18-2018)

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

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(a) Whenever the manager reasonably believes a return contains inaccurate reporting or whenever any seller or marketplace facilitator ~~transportation network company~~ has become delinquent in the submission of the required filing period return or in remitting sales taxes, the City and Borough manager shall mail to the delinquent seller's or marketplace facilitator's ~~transportation network company's~~ last known address a written demand by certified mail, return receipt requested, for submission of the corrected or required sales tax return and remittance within ten days. In the event of noncompliance with such demand, the City and Borough manager may make a sales tax assessment against the delinquent seller or marketplace facilitator ~~transportation network company~~, the assessment to be based on an estimate of the gross taxable revenue received by the seller or marketplace facilitator on behalf of the seller ~~the transportation network company on behalf of the transportation network company driver~~ during the filing period in question. A copy of the assessment shall be sent to the seller or marketplace facilitator ~~transportation network company~~ at the seller's or marketplace facilitator's ~~transportation network company's~~ last known address by certified mail, return receipt requested. The seller or marketplace facilitator ~~transportation network company~~ shall have a right to a hearing before the manager at which time the seller or marketplace facilitator ~~transportation network company~~ shall make available for examination the books, papers, records, and other documents pertaining to the sales and revenue for the period involved in the assessment. The seller or marketplace facilitator ~~transportation network company~~ may exercise the right to a hearing by delivering to the manager, within 15 days of the date the notice 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.

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

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

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

- (1) Upon a finding by the director of finance that:
 - (A) The seller or the marketplace facilitator on behalf of the seller ~~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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party fails to withhold from the purchase money, or fails to otherwise provide for or make the payment of the taxes, interest, and penalties owed by the business as provided in this chapter, the purchaser, assignee, transferee, lessee, successor, creditor, or secured party shall be personally liable for the payment of the taxes, penalties and interest accruing and unpaid to the City and Borough on account of the operation of the business of any former owner, owners, operators, or assigns.

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

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

69.05.140 Lien for tax, interest, and penalty

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

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

- (b) Fees for the filing and releasing of liens shall be as follows:
 - (1) Filing of liens, \$25.00 plus the recorder's office filing fee;
 - (2) Release of liens, \$25.00 plus the recorder's office filing fee.

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

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

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

69.05.145 Collected taxes.

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

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

69.05.170 Registration.

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

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

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

Section 3. Amendment of Chapter. Chapter 69.07, Hotel-Motel Room Tax, is

amended as follows:

Chapter 69.07 HOTEL-MOTEL ROOM TAX

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:

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

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

Hotel-motel means a structure, or portions of a structure, occupied or intended or designed for occupancy by transients for dwelling, lodging or sleeping purposes and includes any hotel, motel, inn or similar structure.

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Marketplace facilitator 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;

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(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 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 or other consideration, whether acting directly or through ~~an~~ marketplace facilitator, agent, or employee.

Person means an individual natural person.

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

Transient means a person who occupies or rents a suite, room, or rooms in a hotel-motel for fewer than 30 consecutive days for the purpose of habitation.

(Serial No. 80-36, § 3, 1980)

Cross reference— Definitions generally, CBJ Code § 01.15.010.

State Law reference— "Hotel or boardinghouse" defined, AS 08.56.070(2).

69.07.020 Impositions of hotel-motel room rental tax.

(a) The City and Borough hereby levies a tax on hotel-motel, residence, or private room rentals for transients equal to nine percent of the room rent from January 1, 2020, to December 31, 2034. The tax imposed under this chapter shall automatically return to seven percent on January 1, 2035. The tax shall be applicable to all room rentals for transients unless the rental is specifically exempted from taxation by constitution or other valid law.



City and Borough of Juneau
City & Borough Manager's Office
155 Heritage Way
Juneau, Alaska 99801
Telephone: 586-5240 | Facsimile: 586-5385

TO: Chair Bryson & Assembly Lands, Housing, and Economic Development Committee
DATE: May 5, 2025
FROM: Robert Barr, Deputy City Manager
RE: Title 69 legislation amendments

At the April 7th Assembly meeting, legislation changing Title 69 was introduced and referred to LHED. This legislation came out of a recommendation from the Short-Term Rental Task Force (STRTF) that would:

1. Require marketplace facilitators collect and remit sales taxes on behalf businesses that sell or rent property, products, or services within the borough;
2. Exempts businesses who operate their business exclusively through a marketplace facilitator from collecting and remitting sales taxes so long as the marketplace facilitator is in fact doing so; and
3. Requires hosting platforms include the operator's registration permit number on the hosting platform's website.

Two recommended amendments are before the committee, one from the STRTF and a second from staff. The STRTF amendment would simplify the penalty for failing to register a STR property at \$100 per day, rather than \$100 per day or the amount of the gross daily rate last advertised for the rental, whichever is greater.

The staff amendment would shift responsibility for ensuring registration permit numbers are posted on STR platforms from the platform to the owner/operator. It would further require the platform provide monthly reports of all existing Juneau-based STRs and their permit numbers to CBJ staff, for permit compliance review.

Recommendation

Discuss and concur or change the two amendments and forward Ordinance 2025-23, with amendment recommendations, to the full Assembly for public hearing.

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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

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

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

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

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

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

Marijuana products means concentrated marijuana products and marijuana products that 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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Marketplace facilitator 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;

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- (6) Order taking;
- (7) Advertising or promotion; or
- (8) Providing customer service or accepting or assisting with returns or exchanges.

Point of delivery means the location at which the property or a product is delivered or service performed. For products and services delivered or transferred electronically, point of delivery is the billing address of the buyer or consumer.

Receive means, for the purposes of point of delivery under CBJ 69.05.020:

- (1) Taking possession of personal property or goods;
- (2) Making first use of services;
- (3) Taking possession or making first use of digital goods, whichever comes first.

The term "receive" does not include temporary possession by a shipping company on behalf of the buyer or consumer.

Retail sale means any sale of real or tangible personal property, including barter, credit, installment, and conditional sales, 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.

Sale for resale means the sale of tangible personal property to a buyer whose principal business is the resale of the property, whether in the same or an altered form.

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

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

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

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

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

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

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(b) Uses a personal vehicle to offer or provide a prearranged ride to riders upon connection through a digital network controlled by a transportation network company in return for compensation or payment of a fee.

(CBJ Code 1970, § 69.10.010; Serial No. 70-26, § 3, 1970; Serial No. 83-66, § 3, 1983; Serial No. 84-46, § 2, 1984; Serial No. 85-44, § 2, 1985; Serial No. 98-12, § 2, 1998; Serial No. 2008-40, § 2, 12-19-2008, eff. 2-1-2009; Serial No. 2016-17, § 2, 5-23-2016; Serial No. 2016-20, § 2, 7-11-2016, eff. 1-1-2017; Serial No. 2018-38(b)(am), § 2, 9-17-2018, eff. 10-18-2018; Serial No. 2021-30, § 2, 9-13-2021, eff. 10-14-2021)

Cross reference— Definitions generally, CBJ Code § 01.15.010.

69.05.020 Imposition of rate.

(a) There shall be levied and collected a tax equal to the percentage of the selling price on retail sales and rentals made and services performed within the City and Borough as follows:

- (1) Within the entire City and Borough: One percent.
- (2) Within the entire City and Borough, an additional three percent.
- (3) Effective October 1, 2023 within the entire City and Borough, an additional one percent.
- (4) Subsection (a)(3) of this section shall be automatically repealed on September 30, 2028.

(b) If parts of a sale, service or rental, or a combination thereof, occur both inside and outside the City and Borough, or occur over a period of time during which two different 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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the invoice of the transaction separates and prices the various parts of the transaction in accordance with the location of the parts of the transaction, or the time of the transaction, the different sales tax rates applicable to the separate parts of the transaction shall be applied, but only if each such part of the transaction is a sale, service, or rental which may be made and is regularly offered on a separate basis by the seller or marketplace facilitator. The taxability of a sale of goods is determined by the point of delivery of the tangible personal property. The taxability of a service is determined by the location where the service performed is received. The taxability of a rental made is determined by the place where the rental property is located.

- (c) Subsection (a)(2) and this subsection (c) are automatically repealed on July 1, 2027.
- (d) In addition to the tax levied and collected under subsection (a) of this section, there shall be levied and collected a tax equal to three percent of the selling price on the retail sale of alcoholic beverages sold within the City and Borough.
- (e) In addition to the tax levied and collected under subsection (a), there shall be levied and collected a tax equal to three percent of the selling price on the retail sale of marijuana and marijuana products sold within the City and Borough.

(Serial No. 83-66, § 4, 1983; Serial No. 84-46, § 3, 1984; Serial No. 85-44, § 3, 1985; Serial No. 87-32am, § 2, 1987; Serial No. 90-26, §§ 2, 3, 1990; Serial No. 95-28, §§ 2, 3, 1995; Serial No. 96-33, §§ 2, 3, 1996; Serial No. 98-36, § 2, 1998; Serial No. 2000-29, § 2, 8-7-2000; Serial No. 2000-30, §§ 2, 3, 8-7-00; Serial No. 2005-25(am), § 2, 8-25-2005; Serial No. 2006-28(b), §§ 2, 3, 10-3-2006; Serial No. 2007-46(b), § 2, 8-6-2007; Serial No. 2011-17, § 2, 8-8-2011, eff. 7-1-2012; Serial 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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eff. 10-1-2018; Serial No. 2021-30, § 3, 9-13-2021, eff. 10-14-2021; Serial No. 2021-17, § 2, 6-14-2021, eff. 7-1-2022; Serial No. 2022-34, 8-1-2022, eff. 10-1-2023)

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

69.05.030 Collection.

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

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

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

69.05.060 Seller to add tax to selling price.

Every seller or marketplace facilitator collecting and remitting tax on behalf of a seller ~~and transportation network company collecting and remitting sales tax on behalf of transportation 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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charge tickets, invoices, statements of account, or other tangible evidence of sale unless the sales tax is permitted to be included in the selling price under subsection 69.05.030(b).

(CBJ Code 1970, § 69.10.060; Serial No. 70-26, § 3, 1970; Serial No. 83-66, § 8, 1983; Serial No. 2018-38(b)(am), § 4, 9-17-2018, eff. 10-18-2018)

69.05.062 Monthly remittance of estimated sales tax.

- (a) *Monthly deposit report.* Every person making sales, rentals, or performing services within the City and Borough, including marketplace facilitators on behalf of sellers ~~transportation network companies on behalf of transportation network company drivers~~, who incurs sales tax liability or a combined sales tax and hotel-motel tax liability, as levied under chapter 69.05 or chapter 69.07, of \$1,000.00 or more in the month shall, on or before the 15th day of the month following the month in which the tax liability was incurred, complete a monthly deposit report declaring estimated sales tax liability and, if applicable, hotel-motel tax liability, for the month and transmit the report to the City and Borough. If the 15th day is a Saturday, Sunday, or federal, state, or City and Borough holiday, the due date will be extended until the next business day. The United States Postal Service postmark shall determine the date of filing for mailed reports.
- (b) *Amount of monthly remittance.* At the time of transmitting the monthly deposit report, the seller or marketplace facilitator on behalf of sellers ~~transportation network company~~ ~~on behalf of a transportation network company driver~~ shall remit to the City and Borough the total estimated amount of sales tax and, if applicable, hotel-motel tax, due for the month for which the deposit report is filed.
- (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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when the seller or marketplace facilitator responsible for collecting and remitting sales tax on behalf of a seller ~~the transportation network company responsible for collecting and remitting sales tax on behalf of a transportation network company driver~~ fails to remit at least 80 percent of the total monthly sales tax and hotel-motel tax deposit due on or before the 15th day of the month following the month for which the deposit is required. The late payment penalty will be equal to one percent per month or fraction thereof of the total delinquent monthly deposit balance due. The delinquent amount shall be the difference between the total tax deposit due for the month and the amount of the deposit remitted by the seller or marketplace facilitator on behalf of a seller ~~transportation network company on behalf of a transportation network company driver~~. The delinquent monthly payment penalty will be assessed on the 16th day of each month or fraction of a month from the date of delinquency to the date of total payment or the due date of the sales tax return covering the monthly payment period, whichever is earlier.

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

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

(e) Any seller who operates their business exclusively through a marketplace facilitator is not responsible for collecting or remitting any sales tax under this chapter, provided that the sales tax is being collected and remitted by the marketplace facilitator on their behalf.

(Serial No. 91-34am, § 2, 1991; Serial No. 2018-38(b)(am), § 5, 9-17-2018, eff. 10-18-2018)

69.05.070 Periodic returns, penalties, and interest for delinquency.

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

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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.

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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 deducible
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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~~of transportation network company drivers~~; whether or not a business, including a
~~marketplace facilitator, transportation network company, or transportation network~~
~~company driver~~ is registered to collect sales tax in the City and Borough; whether or
not a business, including a marketplace facilitator, ~~transportation network company or~~
~~transportation network company driver~~ is current in filing sales tax returns and in
remitting sales tax, the amount of sales tax due, and the number of returns not filed;
and the names and exemption numbers of nonprofit agencies which have received a
nonprofit exemption number from the manager. The manager may, from time to time,
publish the names of sellers and marketplace facilitators collecting and remitting sales
tax on behalf of sellers ~~transportation network companies collecting and remitting~~
~~sales tax on behalf of transportation network company drivers~~ delinquent in remitting
sales taxes and the amount thereof including the "doing business as" name under
which the seller or marketplace facilitator ~~transportation network company~~ is doing
business when the sales tax delinquency being published arises from that business;
provided that the names of sellers or marketplace facilitators ~~transportation network~~
~~companies~~ who have signed a confession of judgment for the delinquent sales taxes,
penalties, and interest, and a stipulation to postpone execution on the judgment, and
who are current in their sales tax payments under such stipulation as of the date on
which the names are submitted to the publisher, will not be published. Information
may also be made available to the public in the form of statistical reports if the
identities of particular sellers or transportation network companies is not revealed by
the reports.

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(e) The City and Borough may permit the proper officer of the United States, of a state, or other municipality to inspect tax returns or reports filed under this title, or may furnish to the officer a copy of the tax return, if the other jurisdiction grants substantially similar privileges to the City and Borough, and if the City and Borough determines that other jurisdiction provides adequate safeguards for the confidentiality of the returns and reports, and that the returns and reports will be used for tax purposes only.

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

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

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

69.05.080 Sellers' compensatory collection amount.

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All sellers and persons rendering sales tax returns to the City and Borough, including marketplace facilitators collecting and remitting tax on behalf of sellers ~~transportation network companies collecting and remitting tax on behalf of transportation network drivers~~, shall be allowed to compensate themselves for costs incurred in the collection, recordkeeping, remittance, and accounting for the tax imposed by taking \$30.00 of the tax due as a tax collection discount to reduce the tax to be remitted on any period return that is timely filed with a remittance of all sales tax due, provided, however, that the tax collection discount may reduce the tax to zero but shall not result in a credit. The deduction may not exceed \$30.00 for any filing period, and may not be taken if any sales tax, penalty, or interest is due for any previous filing period. Effective February 1, 2022, the deduction may not be taken if any submittal method other than the CBJ online portal is used for the filing of a return. (CBJ Code 1970, § 69.10.080; Serial No. 70-26, § 3, 1970; Serial No. 83-66, § 10, 1983; Serial No. 85-44, § 6, 1985; Serial No. 91-34am, § 5, 1991; Serial No. 2010-19, § 2, 6-28-2010; Serial No. 2018-38(b)(am), § 7, 9-17-2018, eff. 10-18-2018; Serial No. 2021-29(b), § 2, 9-13-2021, eff. 10-14-2021)

69.05.090 Assessment limitation periods; recordkeeping.

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

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

(b) In order to facilitate the administration and enforcement of the provisions of this chapter, each seller or person otherwise engaged in business within the City and Borough, including marketplace facilitators collecting and remitting sales tax on behalf of sellers ~~transportation network companies collecting and remitting sales tax on behalf of transportation network company drivers~~, shall maintain and keep for a period of three years after the date of filing all of the period sales tax reports, forms, and supporting records and other records prescribed by the manager. The failure to maintain adequate records to allow documentation of the taxability of each transaction will result in the loss of any tax exemption, deduction, or credit for that particular transaction. Upon the request of the City and Borough manager, a seller or marketplace facilitator collecting and remitting sales tax on behalf of a seller ~~transportation network company collecting and remitting sales tax on behalf of transportation network company drivers~~ shall make available for examination in the City and Borough the books, records, and other documents of the seller or marketplace facilitator ~~transportation network company~~ unless the manager authorizes the examination to be conducted at a different location.

(CBJ Code 1970, § 69.10.090; Serial No. 70-26, § 3, 1970; Serial No. 83-66, § 11, 1983; Serial No. 91-34am, § 6, 1991; Serial No. 2018-38(b)(am), § 8, 9-17-2018, eff. 10-18-2018)

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

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(a) Whenever the manager reasonably believes a return contains inaccurate reporting or whenever any seller or marketplace facilitator ~~transportation network company~~ has become delinquent in the submission of the required filing period return or in remitting sales taxes, the City and Borough manager shall mail to the delinquent seller's or marketplace facilitator's ~~transportation network company's~~ last known address a written demand by certified mail, return receipt requested, for submission of the corrected or required sales tax return and remittance within ten days. In the event of noncompliance with such demand, the City and Borough manager may make a sales tax assessment against the delinquent seller or marketplace facilitator ~~transportation network company~~, the assessment to be based on an estimate of the gross taxable revenue received by the seller or marketplace facilitator on behalf of the seller ~~the transportation network company on behalf of the transportation network company driver~~ during the filing period in question. A copy of the assessment shall be sent to the seller or marketplace facilitator ~~transportation network company~~ at the seller's or marketplace facilitator's ~~transportation network company's~~ last known address by certified mail, return receipt requested. The seller or marketplace facilitator ~~transportation network company~~ shall have a right to a hearing before the manager at which time the seller or marketplace facilitator ~~transportation network company~~ shall make available for examination the books, papers, records, and other documents pertaining to the sales and revenue for the period involved in the assessment. The seller or marketplace facilitator ~~transportation network company~~ may exercise the right to a hearing by delivering to the manager, within 15 days of the date the notice 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.

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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.

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

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

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

- (1) Upon a finding by the director of finance that:
 - (A) The seller or the marketplace facilitator on behalf of the seller ~~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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party fails to withhold from the purchase money, or fails to otherwise provide for or make the payment of the taxes, interest, and penalties owed by the business as provided in this chapter, the purchaser, assignee, transferee, lessee, successor, creditor, or secured party shall be personally liable for the payment of the taxes, penalties and interest accruing and unpaid to the City and Borough on account of the operation of the business of any former owner, owners, operators, or assigns.

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

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

69.05.140 Lien for tax, interest, and penalty

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

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

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

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

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

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

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

69.05.145 Collected taxes.

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

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

69.05.170 Registration.

A person, firm, copartnership, corporation, or other business entity, including a transportation network company drivers and other sellers using marketplace facilitators, shall 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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Marketplace facilitator 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;

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- (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 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 or other consideration, whether acting directly or through a marketplace facilitator, agent, or employee.

Person means an individual natural person.

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

Transient means a person who occupies or rents a suite, room, or rooms in a hotel-motel for fewer than 30 consecutive days for the purpose of habitation.

(Serial No. 80-36, § 3, 1980)

Cross reference— Definitions generally, CBJ Code § 01.15.010.

State Law reference— "Hotel or boardinghouse" defined, AS 08.56.070(2).

69.07.020 Impositions of hotel-motel room rental tax.

(a) The City and Borough hereby levies a tax on hotel-motel, residence, or private room rentals for transients equal to nine percent of the room rent from January 1, 2020, to December 31, 2034. The tax imposed under this chapter shall automatically return to seven percent on January 1, 2035. The tax shall be applicable to all room rentals for transients unless the rental is specifically exempted from taxation by constitution or other valid law.

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

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

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

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

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

69.07.045 Monthly remittance of estimated hotel-motel tax.

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- (a) *Monthly deposit report.* Every ~~hotel-motel~~ operator or hosting platform who incurs hotel-motel tax liability or a combined sales tax and hotel-motel tax liability, as levied under chapter 69.05 or this chapter, of \$1,000.00 or more in the month shall, on or before the 15th day of the month following the month in which the tax liability was incurred, complete a monthly deposit report declaring estimated hotel-motel tax liability and, if applicable, sales tax liability for the month and transmit the report to the City and Borough. If the 15th day is a Saturday, Sunday or federal, state or City and Borough holiday, the due date will be extended until the next business day. The United States Postal Service postmark shall determine the date of filing for mailed reports.
- (b) *Amount of monthly remittance.* At the time of transmitting the monthly deposit report, the operator or hosting platform shall remit to the City and Borough the total estimated amount of hotel-motel and, if applicable, sales tax due for the month for which the deposit report is filed.
- (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 when the operator or hosting platform fails to remit at least 80 percent of the total monthly hotel-motel tax and sales tax deposit due on or before the 15th day of the month following the month for which the deposit is required. The late payment penalty will be equal to one percent per month or fraction thereof of the total delinquent monthly deposit balance due. The delinquent amount shall be the difference between the total tax deposit due for the month and the amount of the deposit remitted by the seller. The delinquent monthly payment penalty will be assessed on the 16th day of each 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.

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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
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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.

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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.

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

69.07.080 Delinquency failure to submit return.

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

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

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

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

69.07.090 Suits for collection.

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

(Serial No. 80-36, § 3, 1980)

69.07.100 Prohibited acts.

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

(Serial No. 80-36, § 3, 1980)

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

Chapter 69.40 SHORT-TERM RENTAL REGISTRATION PROGRAM.

69.40.010 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:

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

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

Marketplace facilitator 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:

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

Person means an individual natural person.

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

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

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

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

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

69.40.020 Registration required.

- (a) The operator of a short-term residential rental must register with the CBJ sales tax office on a form or platform specified by the CBJ prior to offering a unit for rent.
- (b) Registration numbers are valid for a period of 12 months and must be renewed annually.
- (c) The CBJ will provide a rental registration number for each registered short-term residential rental. ~~The registration number must be displayed on each advertisement or public listing for a short-term residential rental that the operator or operator's designee maintains.~~
- (d) There is no fee for registration.
- (e) The operator shall provide the CBJ with the following at the time of registration:

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

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

69.40.025 Registration posting.

- (a) Prior to the posting of any rental on a hosting platform, the operator utilizing a hosting platform to facilitate the rental shall obtain a valid rental registration number. The registration number must be displayed on each advertisement or public listing for a short-term residential rental that the operator or operator's designee maintains.
- (b) Hosting platforms shall notify operators who are seeking to utilize their services to rent property in the City and Borough of Juneau of the operator's obligation to obtain a registration permit under subsection (a) of this section. Hosting platforms shall require any operator's listing on the hosting platform's application, website, and other public listings to conspicuously include the registration permit number and shall not post an operator's listing without such registration permit number being previously provided 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 promptly remove any listings of said operator from their platform. Any property with a registration number that has been notified as no longer valid shall be considered an unregistered property 48 hours after notification has been given.

69.40.030 Penalty.

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

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

(c) A hosting platform that advertises a property without a registration number or advertises an unregistered property as defined in 69.40.025(b) on its application, website, or other public listing is subject to a penalty in the amount of \$100, or the amount of the gross daily rate last advertised for the rental, whichever is greater, per violation. A sperate violation shall be deemed committed each day during or on which such a property is advertised. A hosting platform may not advertise such property unless and until the penalty is paid and the property is properly registered.

(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

Staff Requests Amending Section 69.40.030(b) to Read:

Amendment ____.

(b) An operator required to register a property pursuant to this chapter who offers or uses such property without being registered is subject to a penalty in the amount of \$100 ~~\$25~~ per violation. A separate violation shall be deemed committed each day during or on which a property is offered or used as a short-term residential rental without registration. Such operator may not offer or use, or continue to offer or use, such property for a short-term residential rental, unless and until the penalty is paid and the property is properly registered.

Staff Requests Amending Section 69.40.025 to Read:

Amendment ____.

(a) Prior to the posting of any rental on a hosting platform, the operator utilizing a hosting platform to facilitate the rental shall obtain a valid rental registration number and shall provide the hosting platform with their CBJ issued permit number. The registration number must be displayed on each advertisement or public listing for a short-term residential rental that the operator or operator's designee maintains.

(b) Hosting platforms shall notify operators who are seeking to utilize their services to rent property in the City and Borough of Juneau of the operator's obligation to obtain a registration permit under subsection (a) of this section. ~~Hosting platforms shall require any operator's listing on the hosting platform's application, website, and other public listings to conspicuously include the registration permit number and shall not post an operator's listing without such registration permit number being previously provided 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 promptly remove any listings of said operator from their platform. Any property with a registration number that has been notified as no longer valid shall be considered an unregistered property 48 hours after notification has been given.~~

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



City and Borough of Juneau
City & Borough Manager's Office
155 Heritage Way
Juneau, Alaska 99801
Telephone: 586-5240 | Facsimile: 586-5385

TO: Borough Assembly
DATE: July 28, 2025
FROM: Wade Bryson, Chair, Short-Term Rental Task Force (STRTF)
RE: STRTF Report to the Assembly

The purpose of this memo is to summarize the work of the STRTF and serve as a report to the Assembly.

Upon the STRTF's recommendation, the Assembly passed changes to Title 69 at its May 19th Regular meeting. These changes modified code to require that:

- Marketplace facilitators collect and remit sales taxes on behalf of STR operators,
- Exempt local STR operators from sales tax filings when all of their business is being performed by a marketplace facilitator who is collecting and remitting on their behalf, and
- Requires STR marketplace facilitators submit a monthly listing of all CBJ issued STR permit numbers

For one major platform, these changes are going into effect for July 1; staff are working on others. It is rare that the work of a task force results in completed legislation prior to its conclusion.

In addition to this accomplishment, the task force recommends the Assembly consider future STR regulatory options based on the community's rental vacancy rate (RVR), as annually published by the State of Alaska Department of Labor and Workforce Development¹.

¹ <https://live.laborstats.alaska.gov/housing/rentall.html>



The Task Force did not land on a specific RVR under which it would recommend additional regulations; however, the general sense of the task force was that our current RVR is too low. Utilizing the RVR as a metric for decision making passed the STRTF on a 6-4 vote.

If the Assembly determines additional regulations are warranted based on the RVR, the task force recommends the Assembly consider the following two regulations, in order:

1. Institute a fee for permits (currently free), based on current CBJ costs. Consider an increased fee for individuals/business entities with more than one STR.
2. Cap the number of STRs permissible per person or entity.

The STRTF started with a matrix that included 12 different types of potential STR regulations. Most were considered to be not a good fit for Juneau. The regulatory options that remained were contentious with proposed approaches either narrowly passing in the case of the above two (6-4) or narrowly failing. This trend was reflected in written public comment. Verbal public comment, mostly from those with interests in STRs, was predominantly opposed to regulation.

Further, the STRTF has four non-regulatory recommendations:

1. That CBJ conduct an economic impact study to fully understand the financial impact of STRs in Juneau.
2. That a single address only require one permit, even if there are multiple dwelling units being short-term rented as part of that address.
3. That if the Assembly does limit the overall number of short-term rentals permissible per person/entity, it utilize the concept of grandfathering to give people time to transition.
4. That the STRTF recommend the Assembly utilize revenue collected from STR facilitators be used to support housing in Juneau

MEMORANDUM

CITY/BOROUGH OF JUNEAU
City & Borough Manager's Office
155 S. Seward St., Juneau, Alaska 99801
robert.barr@juneau.gov



Voice (907) 586-5240
Fax (907) 586-5385

DATE: June 26, 2023
TO: Deputy Mayor Gladziszewski & Assembly Committee of the Whole
FROM: Robert Barr, Deputy City Manager
SUBJECT: Short-term rental registration program

Background

The Assembly took public testimony on the proposed ordinance 2023-23 which would create a short term rental (STR) registration program in the CBJ sales tax office. Much of that testimony was opposed, which resulted in the ordinance being referred to the COW.

The CBJ is not the first jurisdiction to put such a registration program in place, in fact it is becoming more and more common throughout the Lower 48, and this ordinance is based off similar programs in other jurisdictions who were facing the some of the same problems Juneau faces now.

While staff believe that the underlying concerns about a sales tax registration program were largely opposition to regulation of STRs that are likely to follow, rather than the registration program itself, I did want to respond to some of the concerns raised.

Amenities

It was clear that there were misunderstandings around what staff would be asking for under amenities. While there was never an intent to require STR operators to inventory their units, we heard the testifiers loud and clear and have removed that in the current version of the ordinance. The sole purpose of having this requirement was to be able to distinguish properties (owners advertise the same property differently on different platforms), in hindsight it is unnecessary.

Registration will be onerous

Attached to this memo you will find a draft of the registration form the sales tax office intends to use. This form is one page, single-sided, and should be able to be filled out by most STR operators in less than five minutes. The form will be available on the CBJ website as a fillable PDF or paper copies will be available at City Hall, and merchants will be able to submit the form via email, mail, or in person.

Registrations will need to be renewed on an annual basis. This is because gig-economy business ventures such as STRs can come and go quickly. The Sales Tax Office has experienced that operators often overlook reporting to the sales tax office when they close. To maintain the best quality data on the STR inventory going forward, an annual registration will be key.

Renewal of the registration will be set around the calendar year. Since the initial registration period will be starting more than halfway through the current calendar year, registrations will be good through CY2024. The sales tax office will use the contact information provided to send out reminders to registered STRs ahead of the deadline every year.

Displaying a registration number in listings

The ordinance does require STR operators to display their registration number in their listings. This will allow the city's contractor to quickly and easily match registrations to listings and identify listings that are out of compliance for quick follow-up by sales tax office staff.

Concern was expressed that not all STR platforms have the ability to display a registration number. CBJ is not the first jurisdiction to put an STR registration program in place and require display of a number like this and all of the platforms have had to adapt to the regulations. Some platforms may not offer that field if it is not required for operators in a specific jurisdiction, but they will turn it on when the ordinance is passed.

One testifier asked why sales tax account numbers could not be used instead of a separate registration; sales tax numbers are considered confidential information and can potentially be used to gain access to a merchant's sales tax account. Additionally, for sales tax purposes, the business is registered with a single address and business name. A single business can operate multiple STRs at various locations.

STR advertising and rentals come in many shapes and sizes, even for the same location. There are several variations and relationships that can be mitigated with the display of a registration number in an STR listing.

- STR platforms often obscure details including street address and the full legal name of the operator.
- STRs may be listed multiple times on the same platform under different listing names.
- A STR operator may not be the property owner and may manage multiple listings.
- There may be multiple short term rental units available on a property (at one address or one parcel number) and a home may be listed as a complete house, as well as individual rooms within a house.

Penalties for noncompliance

As drafted, the ordinance would impose a fine of \$25 per day that an operator lists an STR for rent without registering. With an effective date now amended to 90 days from adoption of the ordinance, that should give sufficient time for current operators to get registered.

The sales tax office will send out a mailing to merchants with existing sales tax accounts where we are aware that they are operating an STR. In addition, staff will put out a press release and social media blasts to get the word out to operators. Staff will also notify the STR platforms of this requirement, and anticipate that they will communicate it to their users. STR operators wanting to operate legally should have no concerns about his penalty.

Hotels are exempt, Bed & Breakfasts are not

Hotels are exempt in the revised draft Ordinance largely because hotel rooms for rent are not taking up valuable housing stock like other short term rental operations. Because the purpose of this registration is truly to understand the impact of STRs on the housing stock in Juneau, hotels are out of scope. Hotels are already generally easy to identify in the STR data.

Bed & Breakfasts are not exempt under this ordinance for similar reasons – they do generally take up buildings that could be long term housing. In addition, there is not a clear distinction between a Bed & Breakfast and other listings on STR platforms as many offer similar setups.

Why 30 days

The definition of a transient residential rentals as fewer than 30 days already exists several places in CBJ code. Importantly, that is the threshold for collecting hotel-room taxes, as well as the point at which a landlord is not required to collect sales taxes on residential rentals.

Recommendation

The STR registration program will require effort on the part of the STR owner/operator; however, the intent Ordinance 2023-23 is to maximize the quality of housing data for the Assembly and minimize the inconvenience for the STR owners. STR registration will allow the Assembly to collect and analyze quality data leading to an understanding of the STR industry's impact on housing affordability in Juneau.

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Presented by: The Manager
Presented: 05/08/2023
Drafted by: S. Layne

ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 2023-26(b)

An Ordinance Creating a Short-Term Residential Rental Registration Program and Providing for a Penalty.

WHEREAS, the City & Borough of Juneau is facing a severe housing shortage; and

WHEREAS, an increase in short term rental properties is believed to be one of the factors having an impact on available long term housing, but there is a lack of quality data to understand the extent of that impact; and

WHEREAS, short term rental listings are very fluid and utilize multiple platforms; and

WHEREAS, sales tax account numbers are considered confidential information; and

WHEREAS, “gig economy” entrepreneurs operating businesses through third-party platforms like Airbnb frequently and typically do not understand that it is their responsibility to register with the sales tax office and collect and remit sales tax and hotel bed taxes; and

WHEREAS, CBJ places great importance on the need to treat similarly situated businesses the same, and that sales tax compliance is a necessary feature of an equitable marketplace; and

WHEREAS, the purpose of this Ordinance is to ensure that CBJ has adequate information so that it can have proper policy consideration of other regulatory ideas and debate whether they are necessary or not.

THEREFORE, 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 Title. Title 69 Revenue and Taxation, is amended by adding a new Chapter 40, to read:

Chapter 69.40 – SHORT-TERM RESIDENTIAL RENTAL REGISTRATION PROGRAM

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69.40.005 Short-Term Residential Rental Registration Program Intent.

The purpose and intent of this chapter is to require registration of short-term residential rentals within the City and Borough of Juneau. An operator offering or using a property as a short-term residential rental shall annually register such property in the short-term residential rental registry maintained by the CBJ Sale Tax Office.

69.40.010 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.

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

Operator means a person, firm, corporation or other legal entity who furnishes, offers for rent or otherwise makes available in the City and Borough rooms for monetary or other consideration, whether acting directly or through an agent or employee.

Person means an individual natural person.

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

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

Short-Term Residential Rental means a dwelling unit that is rented, leased, or otherwise advertised for occupancy for a period of less than 30 days.

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

69.40.020 Registration required.

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

(b) Registration must be renewed annually.

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

(d) There is no fee for registration.

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

(1) A copy of their State business license.

(2) Name, address, phone number, and email address for the operator or operator’s designee.

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(3) Contact information for an emergency point of contact for the operator or operator’s designee who is responsible for responding to complaints or emergencies in a timely manner, in person, if required by public safety personnel, or over the phone or by email at any time of day.

(4) A general description of the short-term residential rental unit, to include: address, property type, number of bedrooms, capacity, and amenities provided.

(f) If there is a change in the information submitted pursuant to subsection (e) of this section, a new registration must be completed within ten business days.

69.40.030 Penalty.

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

(b) An operator required to register a property pursuant to this chapter who offers or uses such property without being registered is subject to a penalty in the amount of \$25 per violation. A separate violation shall be deemed committed each day during or on which a property is offered or used as a short-term residential rental without registration. Such operator may not offer or use, or continue to offer or use such property for a short-term residential rental, unless and until the penalty is paid and the property is properly registered.

69.40.040 Exemptions.

(a) The registration required under this chapter shall not be required of:
Hotels required to keep a register under Title 20.10 and taxed pursuant to Title 69.07.

Section 3. Amendment of Section. CBJC 03.30.070 Violations; civil fines, is amended to read:

03.30.070 Violations; civil fines.

(a) Notwithstanding any provision of the CBJ Code to the contrary, the offenses listed in the table below shall be considered violations subject to a civil fine not to exceed that set forth in the table below; payment of the listed civil fine shall be accepted in satisfaction of the violation; and the violation shall be subject to the procedure set forth in CBJ 03.30.075—03.30.085:

CBJ	Type of Violation	Civil Fine
...
69.40	SHORT-TERM RESIDENTIAL RENTAL REGISTRATION PROGRAM	
69.40.020	Registration required	\$25.00
...		

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Section 4. Effective Date. This ordinance shall be effective 30 days after its adoption.

Adopted this _____ day of _____, 2023.

Beth A. Weldon, Mayor

Attest:

Elizabeth J. McEwen, Municipal Clerk



Finance Department - Sales Tax
 155 S Seward St, Juneau AK 99801
 Ph (907) 586-5265 Fax (907) 586-0365
 Sales.Tax.Office@juneau.gov

2023 SHORT TERM RENTAL REGISTRATION FORM

CBJ USE ONLY		
STR Registration #:	Date:	Initials:

SECTION 1. SHORT TERM RENTAL UNIT INFORMATION

Business Name:		
DBA/Additional Name Used:		
AK Business License No.	CBJ Sales Tax Acct. No.	
Physical Address (Street Address):		
# of Bedrooms:	Overnight Capacity:	
Property Type: <i>(select <u>one</u> that best describes property being rented)</i>	Listing Type: <i>(select <u>one</u> that best describes short term rental listing)</i>	
<input type="checkbox"/> House	<input type="checkbox"/> Suite (private bath)	<input type="checkbox"/> Entire Home/Apt
<input type="checkbox"/> Condo	<input type="checkbox"/> Bedroom (shared bath)	<input type="checkbox"/> Private Room
<input type="checkbox"/> Townhome	<input type="checkbox"/> Camper/RV	<input type="checkbox"/> Shared Room
<input type="checkbox"/> Apartment	<input type="checkbox"/> Boat	<input type="checkbox"/> Bed & Breakfast (multiple bedrooms/suites)

SECTION 2. PROPERTY OWNER CONTACT INFORMATION

Owner Name(s):		
Phone:	Email:	
Mailing Address:		
City:	State:	Zip:

SECTION 3. PROPERTY MANAGEMENT CONTACT (IF NOT OWNER MANAGED)

Contact Name:	Company:	
Phone:	Email:	
Mailing Address:		
City:	State:	Zip:

I understand that this registration is valid until December, 31, 2024, and I will need to renew annually while I continue to list my short term rental unit.

Signature: _____ Date: _____

Printed Name: _____

Short-Term Rental Task Force Starter Kit

December 2024



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Introduction

The City and Borough of Juneau (CBJ), like many communities in Alaska, is popular with tourists and has had an active market for home-sharing for many years. As different methods of short-term rental (STR) for both rooms and entire dwellings have become more visible, and likely much more common, with the advent of digital home-sharing platforms (i.e., Airbnb, VRBO, etc.), there has been more interest in tracking this use of local housing units and potentially regulating various elements of the STR market. This document will provide background information on STRs with the goal of being a useful resource for the Short Term Rental Task Force.

Short Term Rental Task Force

The Short Term Rental Task Force was created in November 2024. According to the charge document, the purpose of the task force is to:

1. Review the number of STRs in relation to the availability of housing in Juneau.
2. Conduct a review of common regulatory options used by other municipalities, expressly focused on those regulations purposed to improve housing availability and affordability for long term uses.
3. Host a minimum of two public forum meetings, after which the task force shall consider the feedback received. Feedback may also be received electronically outside of the public forum meetings but in a defined time period established by the task force.
4. Create a matrix that evaluates and recommends various regulatory actions for STRs to improve housing availability in Juneau. This matrix should look at both short and long-term regulatory options in order to inform not only options to address the current STR and housing landscape, but also be the basis for the Assembly to take future action without the need to revisit this process if the landscape should change.

This document accelerates the task force's progress on items 1, 2, and 4.

Relevant CBJ Definitions

The following list of defined terms are sourced from the CBJ's Code of Ordinances. Each definition is followed by a code reference. It is important to keep these definitions in mind as code definitions do not always align with how the public perceives or uses the following words and phrases.

Bed and Breakfast means an owner-occupied dwelling with not more than one dwelling unit and not more than five guest rooms used for lodging for compensation on a transient basis. (CBJ 19.03.202)

Bed and Breakfast means a dwelling in which more than two bedrooms are used for commercial lodging provided by the owner or operator who lives on site. The term "bed and breakfast" includes boardinghouses and rooming houses. (CBJ 49.80.120)

Boardinghouse and **Rooming House** mean a dwelling in which more than two bedrooms are used for commercial lodging provided by the owner or operator who lives on site. The term "boardinghouse and rooming house" includes houses offering bed and breakfast. (CBJ 49.80.120)

Guest means an individual, corporation, partnership or association paying monetary or other consideration for the use of a short-term rental. (CBJ 69.40.010)

Home Occupation means any activity carried out for gain by a resident, conducted as an accessory use in the resident's dwelling unit, and meeting the following criteria:

- (1) The use of a dwelling unit for the home occupation is clearly incidental and subordinate to its use for residential purposes by its occupants, involves no employees, and takes up no more than 25 percent of the net floor area or 500 square feet, whichever is less, in the dwelling;
- (2) The home occupation results in no change to the outside appearance of the building and no other visible nonilluminated evidence of the conduct of such home occupation other than one nonprojecting facade-mounted sign one square foot or less in area;
- (3) The home occupation generates no traffic and requires no parking in excess of that normally to be found in the neighborhood; and
- (4) No equipment or process is used which creates noise, vibration, glare, fumes, odors or electrical interference off the site of the home occupation. (CBJ 49.80.120)

Hotel means a building offering transient lodging accommodations to the general public and which may provide additional services such as restaurants, meetings rooms or recreation facilities. (CBJ 49.80.120)

Motel means an establishment providing transient accommodations containing six or more rooms, at least 25% of which have direct access to the outside, without the necessity of passing through the main lobby of the building. (CBJ 49.80.120)

Operator means a person, firm, corporation, or other designated legal entity, who offers for rent or otherwise makes available in the City and Borough rooms for monetary or other consideration. (CBJ 69.40.010)

Person means an individual natural person. (CBJ 69.40.010)

Property and Properties means real estate offered by an operator as a short-term residential rental. (CBJ 69.40.010)

Rent and Rents means the amount paid or promised, in terms of money, as consideration for the use by a transient of a room in a hotel, motel or other place of public accommodation. (CBJ 69.40.010)

Short-Term Rental means a dwelling that is rented, leased, or otherwise advertised for occupancy for a period of less than 30 days. (CBJ 69.10.023)

Short-Term Residential Rental means a dwelling unit that is rented, leased, or otherwise advertised for occupancy for a period of less than 30 days. (CBJ 69.40.010)

Transient means a person who occupies or rents a unit, room or rooms for fewer than 30 consecutive days for the purpose of habitation. (CBJ 69.40.010)

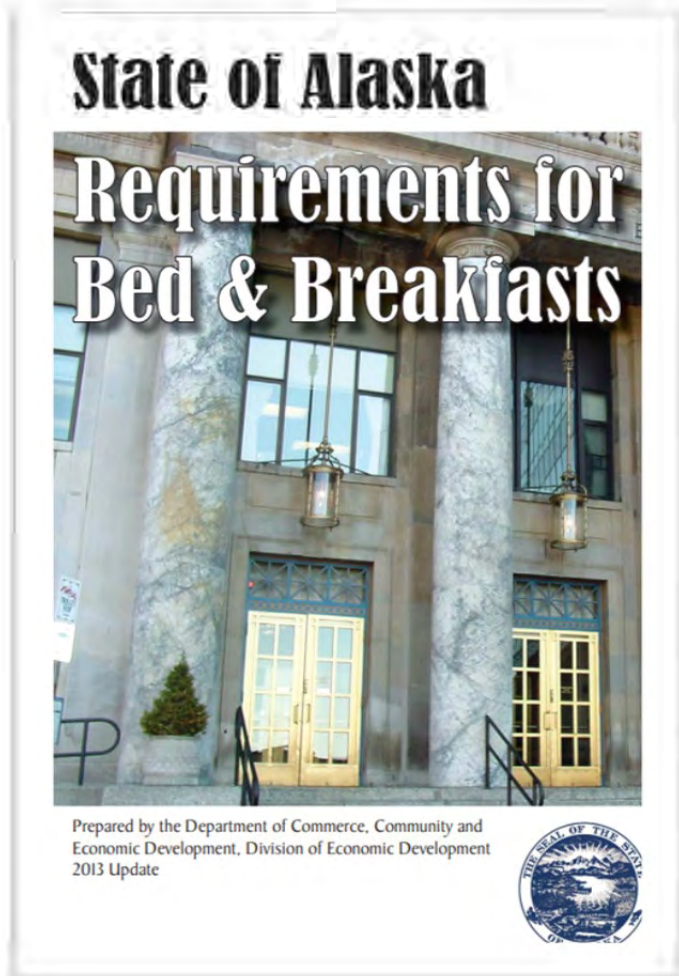
Alaska Regulatory Context

Alaska does not have specific statewide regulations for STRs. A bill introduced to the State Legislature in 2023 that would limit STR owners to one unit in Alaska and require registration with the state failed to make it out of committee.¹

Rules for bed and breakfast operations found in the Alaska Administrative Code,² and the State of Alaska Requirements for Bed & Breakfasts prepared by the Alaska Department of Commerce, Community and Economic Development,³ could be interpreted to apply to STRs. The state divides bed and breakfast operations into the following categories:

- Owner occupied private residences of five or fewer rental rooms;
- Public accommodations with more than five rental rooms; and
- Public accommodation with no food permit and 12 guest rooms or less

Bed and breakfast operations with more than five rental rooms must comply with fire & life safety requirements and are subject to plan review by either the State Fire Marshal or subject municipality⁴; 18 AAC 30.400; pool and spa regulations; the federal Americans with Disabilities Act (ADA), and may require a food permit.



¹ HB 184 "An Act relating to short-term rental units; relating to the duties of the Department of Commerce, Community, and Economic Development; establishing a state short-term rental unit registry; and providing for an effective date." <https://www.akleg.gov/PDF/33/Bills/HB0184A.PDF>

² 18 AAC 30.400 - Public Accommodations

³ https://dps.alaska.gov/getmedia/1eea248b-b076-4e21-bf7c-432325a8a450/b-b_requirements-2013

⁴ Fire code enforcement has been deferred to CBJ in Juneau

Juneau STR Context

Juneau, as a state capital and a tourist destination, has a particularly unique context when it comes to STRs. Juneau has two seasons that require accommodations for individuals who are not year-round residents. The traditional summer tourist season which runs roughly from May through September sees visitors from all over the world visit Juneau in search of unique tourist experiences and employment opportunities. In the winter, the Alaska State Legislature draws individuals from all over the state who must reside in Juneau during the legislative session. The Legislative Affairs Agency is currently soliciting for “clean, reasonably priced, furnished houses, apartments, and rooms to rent” for legislators and staff during the 2025 legislative session which is expected to run from January to May.⁵ Many of those furnished rentals likely spend their summers as seasonal/vacation homes for the property owner, employee housing for tourism-related businesses, or STRs for tourists. The Short Term Rental Task Force has a challenging task ahead to make recommendations which will keep the local housing ecosystem in balance with sufficient units for seasonal/transient use while acknowledging that there is also a very tight market for year-round rentals.

⁵ <https://akleg.gov/housing/index.php>

CBJ Regulations

At this time, CBJ has limited regulations related to STRs. A short-term residential rental registration program⁶ was created in 2023 which defines short-term residential rentals and requires registration of STRs with CBJ’s Finance Department. Additionally, STRs are specifically prohibited in downtown multifamily and high-density residential projects that are receiving CBJ property tax incentives.⁷

STRs are not defined within CBJ Title 49 – Land Use (zoning code). The closest relevant use is a home occupation which encompasses any activity carried out for gain by a resident that is conducted as an accessory use in the resident’s dwelling unit. Certain STR configurations could also be interpreted as a bed and breakfast, which is synonymous with the terms “boardinghouse” and “rooming house” in CBJ Title 49. Below are excerpts from the Table of Permissible Uses⁸ relevant to dwellings rented for a short duration.

Rooming, boardinghouses, bed and breakfasts, single room occupancies with shared facilities, transitional housing, and temporary residences. Owner or manager must live on site.

RR	D-1	D-3	D-5	D-10 SF	D-10	D-15	D-18	LC	GC	MU	MU2	MU3	NC	WC	WI	I
3	3	3	3	3	1, 3	1,3	1,3	1,3	1, 3	1	1	1, 3	1.3	3N		

Hotels, motels.

RR	D-1	D-3	D-5	D-10 SF	D-10	D-15	D-18	LC	GC	MU	MU2	MU3	NC	WC	WI	I
3								1,3	1, 3	1,3	1,3	1, 3	1.3	3N	3N	

Single room occupancies with private facilities.

RR	D-1	D-3	D-5	D-10 SF	D-10	D-15	D-18	LC	GC	MU	MU2	MU3	NC	WC	WI	I
					1,3	1,3	1,3	1,3	1,3	1,3	1,3	1,3	1,3	1,3		

Home Occupations.

RR	D-1	D-3	D-5	D-10 SF	D-10	D-15	D-18	LC	GC	MU	MU2	MU3	NC	WC	WI	I
1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1

1 = Requires Community Development Department approval only

1, 3 = Community Development Department approval required is minor development, Planning Commission approval of conditional use permit required if major development

3 = Conditional use permit requires Planning Commission approval

N = Use must be water-dependent, water-related, or water-oriented

⁶ CBJ Chapter 69.40 – Short-Term Residential Registration Program; full text is available in the Appendix; created by Ordinance Serial No. 2023-26(c)(am).

⁷ CBJ 69.10.023 – Property Tax Incentives for Economic Development Property

⁸ CBJ 49.25.300, Table of Permissible Uses section 1.600 Miscellaneous rooms for rent

CBJ STR TIMELINE –

STRs have been a part of Juneau’s housing ecosystem for decades. It is in recent years that increased visibility of STRs, and easier entry for homeowners into the STR market, driven by digital home-sharing platforms has brought this topic to the attention of the Assembly multiple times. Below is a brief overview of recent Assembly discussions related to STRs.

- 2021
 - The Ironman triathlon came to Juneau and increased community interest and awareness in STRs and their potential for commercial use and housing impacts
- 2022
 - 6JUN22 COW⁹
 - Housing pressure was discussed, including staff notes that there had been increasing demands for STRs and employer assisted housing. At the time, 170 STR businesses were voluntarily registered with CBJ. Staff noted it is time consuming and challenging to monitor for non-payers (sales tax & hotel bed tax) given the nature of the business.
 - The idea of hiring a monitoring firm was discussed (and later implemented).
 - 7SEP22 Finance Committee¹⁰
 - The Assembly discussed, and ultimately adopted (Ord 2022-42), legislation that prohibits properties that may be eligible for tax abatement from being used as short-term rentals while receiving tax abatement.
 - 2NOV22 Finance Committee¹¹
 - The Assembly received a presentation from the Juneau Economic Development Council. A key takeaway: Both demographic changes (aging, lower housing density) and conversion of dwelling units to STRs have influenced the housing market. Demographic changes have been more significant than STR conversions. At the time, JEDC estimated Juneau had more than 300 and less than 600 active STRs and that 435 dwelling units had been converted to STRs between 2010 and 2020.
- 2023
 - 1MAR23 Finance Committee¹²
 - Staff presented an overview of STR data available through a monitoring firm, Harmari. At the time, the Harmari dashboard indicated 577 active & intermittent listings. Challenges with this data were discussed, including

⁹ [https://juneau-ak.municodemeetings.com/sites/juneau-ak.municodemeetings.com/files/2022-06-06 Assembly-COW Pkt.pdf](https://juneau-ak.municodemeetings.com/sites/juneau-ak.municodemeetings.com/files/2022-06-06%20Assembly-COW%20Pkt.pdf)

¹⁰ <https://mccmeetings.blob.core.usgovcloudapi.net/juneauak-pubu/MEET-Packet-4611b1b22c75451891aaaa173382ae4c.pdf>

¹¹ <https://mccmeetings.blob.core.usgovcloudapi.net/juneauak-pubu/MEET-Packet-4611b1b22c75451891aaaa173382ae4c.pdf>

¹² <https://mccmeetings.blob.core.usgovcloudapi.net/juneauak-pubu/MEET-Packet-d272a27bd5594a51a817aebb9f1912b7.pdf>

difficulties with de-duplication of records, hosts listing across multiple platforms, 30+ day listings, and many others. Staff identified STR permitting (a registration program) as solutions to: poor data, increased tax compliance, potential ability to monitor for housing/code violations.

- The Assembly directed staff to draft legislation to establish a STR registration program and Assemblymember Smith requested staff later come back with a selection of regulatory restrictions for future discussion.
- 5JUN23 COW memo¹³ and minutes¹⁴
 - Staff provided a memo summarizing discussion on this topic to-date, outlining some regulatory options through examples enacted in other communities, and seeking further direction. The Assembly discussion on this topic was robust and ranged from some members wanting regulations in place soon to others wanting more discussion and more public input. The Assembly discussion included individual member questions and discussion around specific regulatory options, but consensus on any given option(s) were not sought at this meeting.
- 12JUN23 Regular Assembly¹⁵
 - Public testimony on Ord 2023-26, An Ordinance Creating a Short-Term Rental Registration Program and Providing for a Penalty was heard.
 - Public testimony was largely in opposition and largely from individuals with personal or business interests in operating STRs.
 - The Assembly considered adopting this ordinance, objection was noted, and ultimately voted 5-3 to refer it back to the COW.
- 26JUN23 COW packet¹⁶ and minutes¹⁷
 - A staff memo answering many of the questions brought up in testimony at the 12JUN meeting was presented and the Assembly worked through a series of amendments:
 - Amendment 1: Exempt B&Bs from registration
 - Failed, 4-4
 - Amendment 2: Strike 10-day requirement to register, change to quarterly
 - Amendment withdrawn

¹³ <https://mccmeetingspublic.blob.core.usgovcloudapi.net/juneauak-meet-808e23650f9f4c59800aec2c6d700eef/ITEM-Attachment-001-633992f542f841c0a80ef2ba5180aa9f.pdf>

¹⁴ <https://mccmeetings.blob.core.usgovcloudapi.net/juneauak-pubu/MEET-Minutes-808e23650f9f4c59800aec2c6d700eef.pdf>

¹⁵ <https://mccmeetings.blob.core.usgovcloudapi.net/juneauak-pubu/MEET-Minutes-6ad37ca489af49c5960694cfa0eff0a7.pdf>

¹⁶ <https://mccmeetings.blob.core.usgovcloudapi.net/juneauak-pubu/MEET-Packet-6f977d7bca234fcc91529877a816bce0.pdf>

¹⁷ <https://mccmeetings.blob.core.usgovcloudapi.net/juneauak-pubu/MEET-Minutes-6f977d7bca234fcc91529877a816bce0.pdf>

- Amendment 3: Strike 10-day requirement, change to 30 day requirement
 - Passed, unanimous consent
 - Amendment 4: Strike requirement that the operator provide contact information for an emergency point of contact.
 - Passed, unanimous consent
 - Conclusion: Ordinance 2023-26(b) moved, as amended, back to the Assembly
- 10JUL23 Regular Assembly - minutes¹⁸
 - Public testimony was heard on Ordinance 2023-26(c)
 - Similar to 12JUN23, testimony was largely in opposition from STR owners/operators
 - The Assembly discussion and action/amendment process was robust.
 - The Assembly inquired of staff whether STR platforms were willing to collect taxes directly from STR operators and remit those directly to CBJ. Staff indicated platforms have been challenging to work with.
 - Amendment 1: Redefine operator to allow designated legal entities to be operators.
 - Passed, 8-1
 - Amendment 2: Add a new section to Sec 2, clarifying the property owners is responsible for all taxes, etc.
 - Passed, unanimous consent
 - Amendment 3: Allowing for an exemption to registration to be waived by the Assembly for citywide events (e.g. Ironman).
 - Amendment withdrawn
 - Amendment 4: Change the effective date to be 60 days instead of 90 days
 - Failed, 4-5
 - Conclusion: Ordinance 2023-26(c) passed as amended
- 15APR24 COW – memo¹⁹ and minutes²⁰
 - A summary of recent action was presented, notable items include an estimated 79% registration compliance rate, approximately 82% of STRs are single (not shared) units, and approximately half of STR operators live onsite.

¹⁸ <https://mccmeetings.blob.core.usgovcloudapi.net/juneauak-pubu/MEET-Minutes-c1b60d008ae54a52af7ac3541320df2b.pdf>

¹⁹ <https://mccmeetingspublic.blob.core.usgovcloudapi.net/juneauak-meet-950de74fa9fa4a96be27a8d0ec38c2aa/ITEM-Attachment-001-ef4f2c86014545d589734882e8cbf368.pdf>

²⁰ <https://mccmeetings.blob.core.usgovcloudapi.net/juneauak-pubu/MEET-Minutes-950de74fa9fa4a96be27a8d0ec38c2aa.pdf>

Two regulatory categories were discussed – one that targets regulations to address housing availability/affordability concerns, and a second that targets regulations to address community wellbeing, health, and safety concerns.

- Pros and cons of regulatory action were summarized along with potential **time/use, economic, and geographic** regulations that could be considered to address the housing availability/affordability concerns.
- Direction was sought from the Assembly on regulatory next steps. General consensus on exploring options was evident in the discussion. Specific consensus on a path forward was more challenging. The Assembly landed on the creation of a STR task force.

Juneau STRs by the Numbers

Estimates vary, but STRs are thought to utilize a relatively small portion of Juneau’s housing inventory. Data published in the September 2022 issue of Alaska Economic Trends shows approximately 2.7% of Juneau’s housing stock as being part of the STR market. A more focused local analysis by Rain Coast Data in 2024 brought that number down to 1.4%, in part, by filtering out listings that are not for an entire dwelling unit (i.e., those that are limited to bedrooms within a home or apartment).

Location	STRs	Households	% of Households used for STR
Municipality of Anchorage	2323	118,293	1.96%
Kenai Peninsula	2149	31,330	6.86%
Mat-Su Borough	903	42,018	2.15%
Fairbanks North Star Borough	717	44,270	1.62%
City and Borough of Juneau	379	13,972	2.71%
City and Borough of Sitka	151	4,229	3.57%
Kodiak Island Borough	140	5,450	2.57%
Ketchikan Gateway Borough	127	6,427	1.98%
Chugach Census Area	72	3,287	2.19%
Wrangell-Petersburg	37	3,251	1.14%

Table adapted from data published in the September 2022 issue of Alaska Economic Trends



Figure originally published in Rain Coast Data Report – Juneau Housing Assessment – May 2024

In recent years, various sources have estimated the peak number of total STR listings in Juneau to be somewhere between 300 and 400 units. CBJ currently contracts with Avenu|STR (formerly, Harmari)

to track and identify STR listings in Juneau. Current data (November 27, 2024) shows 335 active rentals in Juneau with 6,578 bookings in the last 30 days. Of the 335 active rentals, slightly more than half are registered with CBJ as STRs (51.6%). In terms of platform popularity, Airbnb is far and away the most popular digital home-sharing platform in Juneau. Airbnb accounts for approximately 76% of STR revenues, VRBO is 20.5%, and the remainder consists of a mix of other platforms. Because the data used by Avenu|STR and other STR data companies is not acquired directly from home-sharing platforms, it is not 100% accurate. It is, however, a good indicator of the general size of the STR market in terms of listings and revenue.

One reason STRs are popular with Juneau homeowners is the fact that they are capable of generating more money per night than a long-term rental. The estimated average price per night for an STR in Juneau from May 2023 to April 2024 was \$260 per night according to Rain Coast Data. While 100% occupancy for an STR is not likely year-round²¹, it is quite attractive as a homeowner to consider that an average value STR could gross \$7,800 month and \$94,900 per year. The theoretical maximum average gross income for an STR is nearly three times that of a unit charging \$2,700 per month as a long-term rental. Even if a property owner did not pursue year-round operation as an STR, they could match the annual revenue of a high-income long-term rental within approximately 125 days as an average priced STR.

Rent Type	Daily Rate	Monthly Rate	Yearly Rate
Short-Term Rental	\$260	\$7,800	\$94,900
Low Income	\$60	\$1,800	21,600
Middle Income	\$75	\$2,250	\$27,000
High Income	\$90	\$2,700	\$32,400

Low, Middle, and High income rents based on analysis in July 2024 NW Douglas Sub Area Study Housing Need and Residential Financial Feasibility Findings memo by Agnew::Beck

While the theoretical maximum income from an STR is attractive, for many, the real-world operation of an STR is not. Tracking and paying sales and hotel tax, coordinating with multiple short-term tenants, and cleaning units between stays can be expensive and time consuming. Most Juneau STRs are operational during the summer tourist season, but it is estimated that only 17% of Juneau’s STRs are available 270 days per year or more.²²

Another reason why maximizing cash flow of dwelling units through STRs is an attractive option for property owners is that there is an estimated \$140,000 per unit gap between development costs for multifamily dwelling units and what they can generate as long-term rentals.²³ Anecdotally, we are

²¹ Summer STR listings are estimated by a 2024 Rain Coast Data report to have an occupancy rate of approximately 80%.

²² Based on 2024 Rain Coast Data report

²³ Estimate by Agnew::Beck in 2024 NW Douglas Sub Area Housing Need and Residential Financial Feasibility Findings memo; the “floating” pro forma analysis investigated a \$25M 80-unit project on 1.5 acres at that would be stick built with all major infrastructure stubbed to the site; the analysis assumed rents from \$1400-\$1900/month for units ranging from 400-1000 square feet.

seeing some projects in Juneau provide a mix of long-term and short-term units as one way to cover this large financial gap.

Review of Current STR Research

The development of STR policy has become a common and complicated issue in cities around the world. To broaden the viewpoints available to CBJ policymakers on the Task Force and the Assembly, a literature review was conducted of recent STR-related research findings. Much of the research was conducted in larger cities because they have more data to study. That said, the themes in the findings from these other communities are still highly relevant to Juneau which is a worldclass tourist destination. This review will discuss the positive and negative impacts of STRs, challenges with enforcement, and platform data sharing.

Positive Impacts

STRs are perceived to have, and have been empirically shown to have, positive impacts for property owners, business owners, and local governments. Benefits include financial rewards, supplemental accommodations for the tourism industry, and increased investments in new construction and building renovations.

Financial	Built Environment	Tourism
Increased Income for Homeowners	Increased Development of New Dwellings	Support for Tourism Companies and Jobs
Increased Local Government Tax Revenue	Increased Investment in Building Renovations	More Accommodation Choice for Tourists
Increased Property Values/Home Equity		Longer Stays by Tourists
Increased Foot Traffic/Sales for Local Businesses		

Perhaps the most commonly highlighted benefit of STRs is that they create revenues for homeowners, which, in some instances, makes the difference between affording to keep or purchase a home and losing a home or having to move to a less desirable neighborhood.²⁴ Associated with this perceived ability to create revenue is an increase in property values. Increased property values can result in increased equity for homeowners, increased property values for non-STR households, and increased property tax revenues for local governments. In New York City, a report published in 2016

²⁴ Nieuwland, S., & Van Melik, R. (2020). Regulating Airbnb: how cities deal with perceived negative externalities of short-term rentals. *Current issues in tourism*, 23(7), 811-825.; Bibler, A., Teltser, K., & Tremblay, M. J. (2022). Short-Term Rental Platforms and Homeowner Displacement: Evidence from Airbnb Registration Enforcement. *Andrew Young School of Policy Studies Research Paper Series Forthcoming*.

attributed 6-11% of increases in home values to the STR market.²⁵ In Los Angeles County, researchers found a 3.6% average increase in property value attributable to STRs.²⁶ More interestingly, that study found that the increase in property value was very closely tied to an STR's proximity to a tourist attraction with STRs near beaches realizing 5.8% increases and STRs near the Hollywood Walk of Fame increasing 14.7%.²⁷ This mirrors other findings that STRs are most concentrated in city centers and near tourist attractions.²⁸ The increase in property values will also be discussed in the next section as a negative STR impact.

STRs are also believed to increase investments in the development of new residential units and improvement of buildings to create new or improved residential units. A study published in 2023 found that STRs create a measurable incentive to pull permits to build new residential units.²⁹ The study looked at the impacts of STR regulations across jurisdictional borders in the Los Angeles metro area and found that jurisdictions with more stringent STR regulations saw 18% less residential permits than in the more permissive neighboring jurisdiction.³⁰

STRs can provide more choice in accommodations and, oftentimes, cheaper per person costs.³¹ The increased capacity for tourists through STRs has been found in case studies to support increased tourism employment; however, it's believed that the per STR benefit decreases as the STR market grows in size.³² STRs cater to what some call "new urban tourism" where tourists want an experience that is outside of the traditional tourist spaces, but still be near attractions and adjacent to city centers.³³

Negative Impacts

STRs are associated with several negative impacts; however, some perceptions outstrip the actual impacts found when researching specific cases. STRs are seen as disruptive forces in neighborhoods that can create nuisances and public safety issues; gentrify communities by displacing residents;

²⁵ Sheppard, S., & Udell, A. (2016). Do Airbnb properties affect house prices. *Williams College Department of Economics Working Papers*, 3(1), 43.

²⁶ Koster, H. R., Van Ommeren, J., & Volkhausen, N. (2021). Short-term rentals and the housing market: Quasi-experimental evidence from Airbnb in Los Angeles. *Journal of Urban Economics*, 124, 103356.

²⁷ Koster et al. (2021)

²⁸ Jiao, J., & Bai, S. (2020). An empirical analysis of Airbnb listings in forty American cities. *Cities*, 99, 102618.; Ioannides, D., Röslmaier, M., & Van Der Zee, E. (2019). Airbnb as an instigator of 'tourism bubble' expansion in Utrecht's Lombok neighbourhood. *Tourism Geographies*, 21(5), 822-840.

²⁹ Bekkerman, R., Cohen, M. C., Kung, E., Maiden, J., & Proserpio, D. (2023). The effect of short-term rentals on residential investment. *Marketing Science*, 42(4), 819-834.

³⁰ Bekkerman et al. (2023)

³¹ Calder-Wang, S., Farronato, C., & Fradkin, A. (2024) *What does banning short-term rentals really accomplish?* Harvard Business Review. <https://hbr.org/2024/02/what-does-banning-short-term-rentals-really-accomplish>

³² Fang, B., Ye, Q., & Law, R. (2016). Effect of sharing economy on tourism industry employment. *Annals of tourism research*, 57(C), 264-267.

³³ Nieuwland & Van Melik (2020)

and raise property values and rents. STRs are also capable of disrupting businesses like hotels, and local government services and budgets.

<p>Housing & Neighborhoods</p>	<p>Impacts to Housing Affordability and Availability</p> <ul style="list-style-type: none"> • Increased Property Taxes • Less Seasonal Employee Housing <p>Resident Displacement Gentrification/Alteration of Neighborhood Character Nuisance and Public Safety Concerns</p> <ul style="list-style-type: none"> • Crime • Noise • Illegal Building Conversions • Event/Party Houses
<p>Businesses & Local Government</p>	<p>Impacts to Hotels Cost of STR Program Management & Enforcement Impacts to Utilities Waste Management Challenges Disruptions to Public Transit</p>

As discussed in the previous section, STRs can drive up home prices. This can have negative impacts on those who are attempting to buy homes or move into particular neighborhoods. This can also impact homeowners with low- or fixed-incomes who do not participate in the STR market but are experiencing increased property taxes driven by the influence of STRs on home prices. While sizeable increases in property values have been attributed to STRs by some authors, the impacts on rents do not appear to be as extreme. A study of rent in New York City estimates that STRs are likely responsible for only about 1% of the overall rent increases across the previous decade.³⁴

STRs are commonly seen as a gentrifying force which alters the character of neighborhoods while displacing residents, particularly renters, in favor of more profitable short-term tenants. While STRs and tourism can be shown to contribute to gentrification, it is difficult to separate the impact of STRs from other factors driving gentrification in any given neighborhood.³⁵ Some may argue that proximity to city centers, transit, restaurants, and other desirable amenities would drive gentrification and increase home prices/rents regardless of the presence of STRs in the housing market. STRs are seen as taking housing units off the market for long-term renters, but there is also a case to be made for STRs creating more active neighborhoods by increasing tenancy in homes that would otherwise be empty while the owners are away. The benefits of STRs are not evenly distributed between neighborhoods and economic strata, often economically disadvantaged homeowners are not able

³⁴ Calder-Wang et al. (2024)

³⁵ Nieuwland & Van Melik (2020); Furukawa, N., & Onuki, M. (2022). The design and effects of short-term rental regulation. *Current Issues in Tourism*, 25(20), 3245-3260.

to effectively participate in STR markets and the benefits are concentrated in higher-income households and neighborhoods.³⁶

There are perceptions that increased numbers of STRs lead to increased rates of crime in neighborhoods. An important thing to keep in mind when considering this negative impact is that crime activity levels already tend to be elevated in tourist areas.³⁷ A study by van Holm & Monaghan found very small impacts attributable to STRs in regards to property crimes and disturbances from parties.³⁸ A study in Chicago that investigated connections between STRs and crime found no significant connections.³⁹

Other neighborhood disruptions attributed to STRs include increased competition for parking,⁴⁰ impacts to water systems due to density,⁴¹ an increase in unpermitted construction,⁴² and the closure of lower end hotels.⁴³

Enforcement Frameworks and Challenges

There are multiple approaches to STR regulation. Nieuwland & van Melik classify STR regulation regimes into three categories: laissez-fair, allowed with certain restrictions, and prohibited.⁴⁴ Furukawa & Onuki provide the following approaches: laissez-faire, general (all STRs are treated the same), residence oriented (strict restrictions on nonprimary/second homes used as STRs), host oriented (stricter rules for non-owner-occupied units), hybrid (different rules for different types of STR), and prohibitive.⁴⁵

There are many examples of STR regulations decreasing the number of STR listings in a community (at least temporarily), however, enforcement is regularly cited as one of the biggest challenges related to STR regulation. A study in Chicago found that active listings in the city declined 16.4% after the implementation of an STR ordinance, but there was no significant change in the aggregate amount of STR activity in regards to reservation days and average prices.⁴⁶ In New Orleans, the city was able to curb STR growth in the French Quarter through the creation and enforcement of STR

³⁶ Jiao & Bai (2020)

³⁷ van Holm, E. J., & Monaghan, J. (2021). The relationship of Airbnb to neighborhood calls for service in three cities. *Cities*, 116, 103241.

³⁸ van Holm & Monaghan (2021)

³⁹ Jin, G. Z., Wagman, L., & Zhong, M. (2024). The effects of short-term rental regulation: Insights from Chicago. *International Journal of Industrial Organization*, 96, 103087.

⁴⁰ Wegmann, J., & Jiao, J. (2017). Taming Airbnb: Toward guiding principles for local regulation of urban vacation rentals based on empirical results from five US cities. *Land Use Policy*, 69, 494-501.

⁴¹ Kasturi, P., & Loudat, T. (2014). Economic impact of transient vacation rentals (TVRs) on Maui County, Hawaii. *Global Journal of Management and Business*, 14(1).

⁴² Kasturi & Loudat (2014)

⁴³ Jorday, E., & Moore, J. (2018). An in-depth exploration of residents' perceived impacts of transient vacation rentals. *Journal of Travel & Tourism Marketing*, 35(1), 90-101.

⁴⁴ Nieuwland & Van Melik (2020)

⁴⁵ Furukawa & Onuki (2022)

⁴⁶ Jin et al. (2024)

regulations, however, that restriction pushed STR growth into other neighborhoods and, after a brief period of decline in citywide listings, the number of STRs resumed a growth trajectory.⁴⁷

Because most cities don't have access to timely and accurate STR data, enforcement is difficult, expensive, and often ineffective. Additionally, most cities don't have the budget or political will to prioritize STR enforcement,⁴⁸ and the revenue derived from STR-related fees may not exceed the funds spent on the administration of an STR enforcement program. Any efforts toward the creation of STR ordinances must be balanced with regard for a community's ability to enforce the new regulations.

Platform Data Sharing

STRs exist in a policy space between housing and tourism. The tensions between these two very different policy areas matched with privately-owned digital home-sharing platforms has created a very challenging regulatory context. Most local governments are faced with situations in which they hold significant amounts of regulatory authority but very little access to timely and accurate STR data. This "datapower" imbalance favors home-sharing platforms and seen as a component of "platform urbanism" which is an emerging concept describing the influence of digital platforms on built environments, economic markets, and governance systems.⁴⁹

Platform data sharing is widely viewed as the most impactful tool for STR regulation,⁵⁰ unfortunately, it is not one readily available to most communities. Generally, larger cities have more success accessing platform data than smaller communities, however, even large cities have struggled to get complete and useful datasets from digital home-sharing platforms. When communities do have access to platform data, they are better able to target code enforcement,⁵¹ they see higher levels of voluntary compliance,⁵² they are able to have noncompliant listings removed from platforms more easily,⁵³ and they "decrease the tendency towards a growing professionalization of the market."⁵⁴ In Chicago, researchers found that professional multi-unit STR operators were more likely to convert to a long-term rental business model after Airbnb began sharing data with the city (the pattern did not extend to operators with one unit).⁵⁵ A study of STR enforcement in twelve European cities observed

⁴⁷ van Holm, E. J. (2020). Evaluating the impact of short-term rental regulations on Airbnb in New Orleans. *Cities*, 104, 102803.

⁴⁸ Colomb, C., & Moreira de Souza, T. (2023). Illegal short-term rentals, regulatory enforcement and informal practices in the age of digital platforms. *European Urban and Regional Studies*, 09697764231155386.

⁴⁹ Soderstrom, O., & Mermet, A. C. (2020). When Airbnb sits in the control room: Platform urbanism as actually existing smart urbanism in Reykjavik. *Frontiers in Sustainable Cities*, 2 (15), 1-7.

⁵⁰ Jin et al. (2024); Bei, G., & Celata, F. (2023). Challenges and effects of short-term rentals regulation: A counterfactual assessment of European cities. *Annals of Tourism Research*, 101, 103605.; Jiao & Bai (2020)

⁵¹ Colomb & Moreira de Souza (2023)

⁵² Jin et al. (2024)

⁵³ Calder-Wang et al. (2024)

⁵⁴ Bei & Celata (2023)

⁵⁵ Jin et al. (2024)

that “interviewed city officials repeatedly stressed that effective enforcement is impossible without the collaboration of platforms.”⁵⁶

Platform data is the one aspect of STR regulation in which the local government has the least power and leverage. However, the benefits of working with platforms to gain access to data and receive voluntary removal of noncompliant STR listings makes seeking a data-sharing agreement a worthwhile endeavor for any town struggling with STR policy and enforcement issues.

⁵⁶ Colomb & Moreira de Souza (2023)

Regulation Methods

Common categories of STR restrictions include quantitative restrictions (i.e., caps on the number of permits issued, days operated, etc.); local restrictions (geographic areas in which STRs are allowed); density restrictions (i.e., how many STRs in a neighborhood); and qualitative restrictions (i.e., the type of STR, owner-occupied, corporate, etc.).⁵⁷ The table below provides descriptions of common types of STR regulations.

Type of Regulation	Description
Permit/License Requirements	Requires an STR owner to obtain a permit or license before operating; details and processes vary by jurisdiction
Zoning Restrictions	Adding STR definitions and specifying allowed zoning districts to control where STRs can operate (NB: in their discussions, the Assembly was generally less interested in regulating via land use & zoning versus regulating via standalone policy)
Neighborhood and/or Building Restrictions	Regulating STRs at the neighborhood or building level to address localized impacts
Density Limits	Setting limits on the number of STRs within a geographic area or requiring minimum distances between STRs
STR Bans	Prohibiting STRs entirely
Cap on STR Units	Limiting the total number of STRs allowed within the community
Cap on STR Days of Operation	Restricting the number of days an STR can be rented annually to preserve residential use
Minimum Rental Periods	Setting a minimum number of nights per stay to discourage STRs or certain property uses
Maximum number of STR Permits per Person/Entity	Capping the number of permits per owner to limit market professionalization and favor small operators
Owner Occupancy Requirements	Requiring owners to live on-site part-time, full-time, or within a certain distance to manage the property
Residency Requirements	Mandating that STR operators be city or state residents
Platform Data Sharing	Requiring platforms to share STR data with local governments and remove non-compliant listings

⁵⁷ Nieuwland & Van Melik (2020)

The matrix provided below is intended as a starting point for the task force to discuss and consider different regulatory methods. The impacts discussed below may or may not materialize in Juneau’s STR market if specific STR regulation methods are applied.

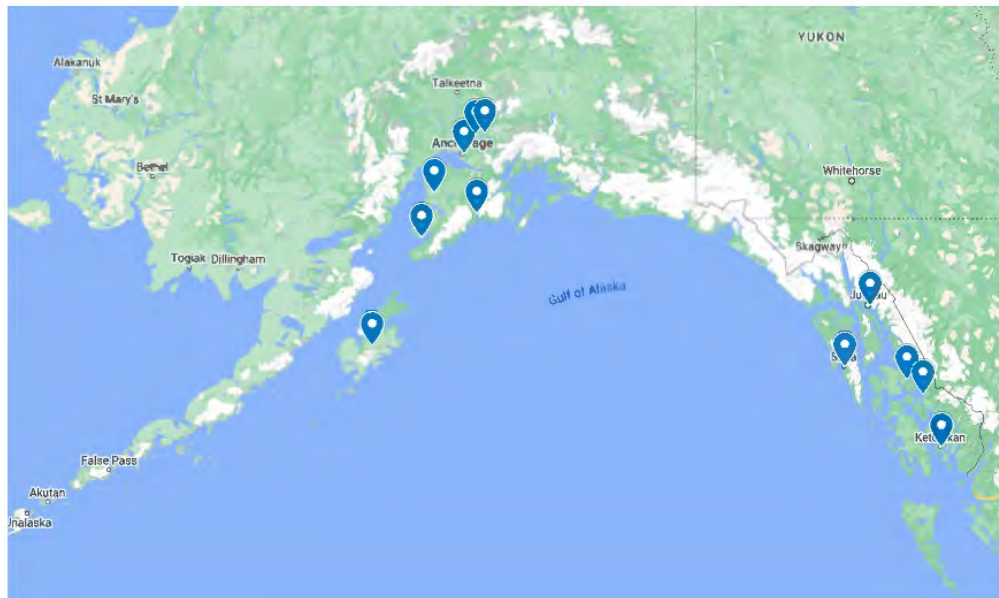
Regulation Method	Benefits & Positive Impacts	Challenges & Negative Impacts
Permit/License Requirements	Creates accurate STR data for local governments; generates revenue for enforcement; creates accountability for operators	Time-intensive to implement and enforce; may deter some current or potential operators
Zoning Restrictions	Preserves neighborhood character; focuses STR concentration in areas suited for tourism minimizing neighborhood disruption	Restricts property use; could impact property values in restricted zones
Neighborhood and/or Building Restrictions	Allows for neighborhoods or buildings to allow or opt-out from STR use	Creates complexity in enforcement and confusion for operators; could create arbitrary winners and losers
Density Limits	Prevents oversaturation in neighborhoods; helps to preserve long-term housing stock	Reduces opportunities for new STRs; potentially favors early or wealthier adopters of STR business model
STR Bans	Simple to understand and communicate; only allows for housing units to be used as long-term rentals (30 days or more)	May harm tourism economy; encourages illegal STRs and unregulated activity
Cap on STR Units	Controls STR market size; ensures long-term housing availability for residents	Reduces income opportunities for new operators; potentially favors early or wealthier adopters
Cap on STR Days of Operation	Encourages longer stays which reduces transient rental impacts; supports residential neighborhood character	Limits flexibility for travelers and operators; may effectively ban STRs with overly strict thresholds; difficult to enforce
Minimum Rental Periods	Reduces the amount of turnover between short term tenants which is assumed to minimize disruption to the neighborhood	Could create “dark houses” that sit empty instead of hosting visitors while the owner is not using the home
Maximum number of STR Permits per Person/Entity	Limits market domination by large entities; keeps STR opportunities accessible to smaller operators	Reduces economy of scale for professional operators; may encourage workarounds like proxy ownership
Owner Occupancy Requirements	Ensures responsible management and on-site accountability; preserves neighborhood character	Excludes remote property owners; may reduce STR availability and investment in local properties
Residency Requirements	Retains STR income within the community; aligns STR use with local needs and enforcement capacity	Disqualifies property owners who would otherwise be responsible STR operators; Could create “dark houses” that sit empty instead of hosting visitors while the owner is not using the home
Platform Data Sharing	Improves regulatory compliance; aids code enforcement; provides ability to have noncompliant listing removed from platform; Smoother STR tax collection	Negotiating a data sharing agreement can be time consuming and difficult; the data provided may be incomplete and/or difficult to use

Other Cities: Examples of STR Regulation in Alaska

Within Alaska there is a wide spectrum of approaches to STR regulations - some municipalities provide no regulatory guidance at all while others are extremely prescriptive with the STR regulations. Juneau currently falls on the less restrictive end of the spectrum with a limited registration program.

A sample of 13 Alaskan local governments was reviewed to examine their approaches to STR regulations. For municipalities with adopted STR regulations, key elements were identified, analyzed, and summarized in a table below which highlights the different regulatory components addressed by each municipality.

Notably, municipalities that do not have permitting programs have still been very active regarding their approaches to STRs. The City of Homer and the Municipality of Anchorage recently considered ordinances to create STR licensing programs and both attempts failed despite being relatively restrained in their regulatory approaches.⁵⁸ The City and Borough of Petersburg doesn't have STR regulations in code, however, their 2023 Housing Needs Assessment⁵⁹ included a goal to “quantify short term rentals and vacation homes and their impact on housing need” and suggested the monitoring of STRs and “dark homes” to inform any future regulatory actions.



Map of municipalities reviewed for STR regulations

⁵⁸ The Homer City Council rejected an STR registration ordinance in February 2024: <https://alaskapublic.org/2024/02/29/homer-city-council-rejects-attempt-to-regulate-short-term-rentals/>; Anchorage Assembly passed an ordinance that was vetoed by Mayor Bronson in March 2024: <https://alaskapublic.org/2024/03/20/anchorage-assembly-oks-short-term-rental-licensing-program/>

⁵⁹ 2023 Petersburg Borough Housing Needs Assessment https://www.petersburgak.gov/sites/default/files/fileattachments/community_development/page/2615/petersburg-housingneedsassessment-finalreport.pdf

	Anchorage	Homer	Juneau	Ketchikan Gateway	Kodiak Island	Palmer	Petersburg	Seward	Sitka	Soldotna	Wasilla	Wrangell
Permit Required ⁶⁰			X	X	X	X		X	X	X	X	
Permit Number Must be on Ads			X			X		X			X	
Annual Permit Renewal			X			X					X	
Permit is Non-Transferrable									X		X	
Cap on Number of STR Permits											X	
Cap on Number of STR Permits/Entity											X	
Permit Revocable for Non-Use									X	X		
Prohibition on STR Subletting								X				
Cap on Number of STR Units per Parcel								X			X	
Cap on Number of Guestrooms								X		X		
Cap on Number of Guests									X	X	X	
Neighbor Notice Requirements						X					X	
Owner Occupancy Requirements ⁶¹								X	X			
Alaska Residency Required											X	
On-Site Management												
Local 24/7 Contact						X				X	X	
Commercial Insurance Required								X			X	
Building and/or Fire Codes Compliance						X			X		X	
Inspections Required								X	X		X	
Fire Safety Requirements								X			X	
Cooking Facility Restrictions								X			X	
Exterior Sign Rules						X				X	X	
Required Interior Signage						X					X	
Events Prohibited						X					X	
Noise Standards						X						
Prohibited Use Combinations (i.e., ADUs, Childcare)						X						X ⁶²
STR Parking Standards				X		X		X	X	X	X	
Pet-Related Requirements				X							X	
Prohibition on Non-House STRs (i.e. Tents, RVs)											X	
Records Available for Inspection												
Platform Reporting Required	X											

⁶⁰ Includes STR permits, zoning clearances, conditional use permits, tax compliance certificates, etc.

⁶¹ Owner occupancy typically limited to residential zone districts

⁶² Allowed with a conditional use permit

Appendix: Example Short-Term Rental Codes from Alaska

Note: Code examples were sourced November 2024 and are subject to change.

Municipality of Anchorage

https://library.municode.com/ak/anchorage/codes/code_of_ordinances?nodetid=TIT12TA_CH12.20ROTA_12.20.031REHOPL was recently edited by [AO No. 2024-81\(S\)](#)

12.20.031 – Registered hosting platforms.

A. *Registration, collection, and remittance required.* Every hosting platform that agrees to accept room rental payment from a guest pursuant to section 12.20.020, subject to exemption rules specified in section 12.20.031A.1., shall obtain a certificate of registration prior to offering services to operators subject to this chapter, and shall collect room tax and remit the tax to the department on behalf of all operators for which it provides this service.

1. Exemptions.

a. The following rules apply to exemptions from subsection A:

i. Branded hosting platforms used exclusively for a particular hotel brand and its affiliates are exempt from registration.

ii. Tour companies, travel booking agents, and wholesale room sellers are exempt from room tax collection and remittance to the department for each room rental transaction meeting the following criteria:

(A) Sales of room nights for stays at an operator's individual property with ten or more rooms that is properly registered with the municipality, per the treasury division's online published list of registered operators; and

(B) Collection of room tax and payment of funds to the registered operator, either through direct transfer or subsequent billing from the registered operator.

b. Any hosting platform subject to subsection A that is wholly involved in room rental transactions covered by this subsection A.1. shall not be required to register, collect, and remit room tax to the department.

B. *Application.* Application for a certificate of registration shall be made to the chief fiscal officer on a form provided by the department containing such information as the department may require. There shall be no charge for issuing a certificate of registration.

C. *Responsibilities.* An operator who uses a registered hosting platform as the sole method for renting or offering for rent a room shall not be subject to this chapter to the extent the registered hosting platform performs the responsibilities of an operator, with the exception of section 12.20.070, maintenance and inspection of records.

D. A hosting platform applying for a certificate of registration under this chapter shall provide security for its fiduciary performance in accordance with section 12.20.035. Evidence of such security shall be submitted to the department with the application.

E. Taxes collected by a registered hosting platform pursuant to this chapter shall vest in the municipality upon collection. The hosting platform has a fiduciary duty to the municipality for these taxes. The taxes shall be segregated from the hosting platform's funds, at least by book account, and held in trust for the exclusive benefit of the municipality until remitted to the municipality.

F. A registered hosting platform is not required to submit informational returns in accordance with section 12.20.045.

G. A registered hosting platform shall submit tax returns and remit tax payments in accordance with sections 12.20.050 and 12.20.053, except that the tax return shall set forth or include the aggregate amounts of all rents earned by and taxes due from the operators who use the hosting platform to rent or offer to rent rooms through the hosting platform. To the extent a hosting platform collects taxes on behalf of an operator, the operator's liability for those taxes shall be deemed satisfied.

1. In addition to the foregoing tax return information, a registered hosting platform shall submit contemporaneously with the tax return a list of all rooms rented from operators who used the hosting platform to rent or offered to rent those rooms and for which the hosting platform collected taxes. Notwithstanding section 12.20.060, the statistical information derived from these supplemental room information reports is public. The supplemental room information submittal shall include:

a. the number of operators the taxes are submitted on behalf of.

b. for each room rented during the reporting period: the location information that is displayed on the public listing on the hosting platform, whether it is a room or an entire dwelling unit, and if an entire dwelling unit whether it is a single-family home, duplex, triplex, accessory dwelling unit, or multifamily construction.

i. the location information may be reported in an aggregated methods by a geographic area delineation as determined by the chief fiscal officer

H. A registered hosting platform shall obtain and preserve evidence sufficient to support all room rental transactions subject to this chapter and all claimed exemptions from payment, collection, or remittance of the room taxes under this chapter in accordance with section 12.20.070. To the extent a hosting platform may assign anonymous account numbers to operators using the hosting platform, when inspecting records the department shall inspect the required records in an anonymized fashion, unless the department has obtained a release of information from the operator or an order to produce identifiable operator information issued through a binding legal process.

I. A registered hosting platform is not subject to section 12.20.090, tax lien.

J. Except as expressly provided for in this section, a hosting platform is subject to all other provisions of this chapter.

City and Borough of Juneau

https://library.municode.com/ak/juneau/codes/code_of_ordinances?nodeId=COLABOJUALVOII_TIT69RETA_CH69.40SHRMREPEREREPR

Chapter 69.40 – Short-Term Residential Rental Registration Program

69.40.005 - Short-term residential rental registration program intent.

The purpose and intent of this chapter is to require registration of short-term residential rentals within the City and Borough of Juneau. An operator offering or using a property as a short-term residential rental shall annually register such property in the short-term residential rental registry maintained by the CBJ Sales Tax Office.

69.40.010 - 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:

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

Operator means a person, firm, corporation, or other designated legal entity, who offers for rent or otherwise makes available in the City and Borough rooms for monetary or other consideration.

Person means an individual natural person.

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

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

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

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

69.40.020 - Registration required.

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

(b) Registration must be renewed annually.

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

(d) There is no fee for registration.

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

(1) Their state business license number.

(2) Name, address, phone number, and email address for the operator or operator's designee.

(3) A general description of the short-term residential rental unit, to include address, property type, number of bedrooms, and capacity.

(f) If there is a change in the information submitted pursuant to subsection (e) of this section, a new registration must be completed within 30 business days.

(g) The property owner of the short-term rental is responsible for taxes, fees, interest, and/or penalties associated with the rental.

69.40.030 - Penalty.

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

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

69.40.040 - Exemptions.

The registration required under this chapter shall not be required of:

(1) Hotels required to keep a register under chapter 20.10 and taxed pursuant to chapter 69.07.

Ketchikan Gateway Borough

<https://ketchikangateway.borough.codes/KGBC/18.50.020>

18.50.020 – Permitted Uses with Standards

(d) “B” Uses.

(1) *Bed and Breakfast.*

- a. *Intent.* Bed and breakfasts are permitted to allow entrepreneurs an opportunity to use a portion of their home as a source of additional income by providing temporary lodging. Guests are provided lodging in the business owner’s home. Services are limited to bed and breakfast guests, and the number of guests is limited to reduce the impact on neighboring properties.
- b. *Application.* In addition to the application requirements contained in KGBC 18.90.020, the following information is required to provide evidence that the standards contained in subsection (d)(1)(c) of this section are met.
 1. A floor plan of the home with the areas to be used by guests identified.
 2. A copy of the State of Alaska business license for the bed and breakfast.
- c. *Development Standards.* In addition to the setback, height, and area standards of the zone in which the use is located, the following standards must be met:
 1. No more than three bedrooms may be used.
 2. No more than 10 guests may occupy the dwelling at a time.
 3. The use may only occur in a one- or two-family dwelling, or a DADU.
 - i. A DADU with three or fewer bedrooms may be used exclusively as a bed and breakfast if the business owner resides in the principal dwelling.
 4. Continuous occupancy by any guest is limited to three weeks.
 5. Accessory uses such as gift shops, retail sales of any kind, serving meals to non-bed and breakfast guests, or the hosting of banquets, wedding receptions, and similar events is prohibited.

(u) “S” Uses.

(1) *Short-Term Rentals.*

- a. *Intent.* To provide the owner of a dwelling unit the opportunity to take advantage of the demand for short term housing by visitors, temporary workers, and others seeking an experience that is different from that provided by more traditional institutions such as hotels and motels.
- b. *Application.* As contained in KGBC 18.90.020.
- c. *Development Standards.*
 1. Parking: One parking space per short-term rental.
 2. Signage: Signage shall be subject to the requirements of the zoning district the use is located in.

Kodiak Island Borough

<https://kodiakisland.borough.codes/KIBC/17.15.110>

17.15.110 – Bed and breakfasts, lodges, motels, hotels and vacation homes.

Prior to the beginning of a bed and breakfast, lodge, motel, hotel, or vacation home, a copy of the certificate of registration for the transient accommodation tax (KIBC 3.55.080) or, if applicable, the certificate of exemption from that tax (KIBC 3.55.060), must be submitted to the community development department. Upon receipt of the certificate of registration or certificate of exemption, a certificate of zoning (Chapter 17.185 KIBC) shall be issued. [Ord. 2007-08 §2. Formerly §17.03.110].

City of Palmer

<https://palmer.municipal.codes/PMC/17.89>

Chapter 17.89 Short-Term Rentals

17.89.010 Purpose and intent.

The purpose of this chapter is to provide for the regulation of short-term rentals in certain zoning districts within the city in order to preserve neighborhood character while encouraging economic activity and diversity, and to promote public health, safety, and welfare.

17.89.020 Definitions.

“Bed and breakfast” means a private residential property providing up to 15 guest rooms for accommodation of travelers with breakfast in a common eating area.

“Bed and breakfast homestay establishment” means an owner-occupied residential property where short-term lodging is provided that contains no more than five guest rooms and where breakfast service may be provided to overnight guests only.

“Bed and breakfast inn” means a resident-managed residential property where short-term lodging is provided that contains no more than 15 guest rooms and where breakfast service may be provided to overnight guests only.

“Hosting platform” means a person or entity that provides a means through which an owner may advertise and offer for rent a short-term rental to the general public.

“Operation of” or *“operating”* means the short-term rental has been rented by or on behalf of the owner to the general public for compensation for transient occupancy. “Operation of” or “operating” a short-term rental does not include mere advertisement of or offering to rent short-term rental(s).

“Owner” means any person named on the deed, a contract purchaser, or the beneficiary of a trust named on the deed.

“Owner occupied” means owner must reside on the property and be present at the property for the duration of any short-term rental.

“Responsible person” means the person responsible for addressing all maintenance, nuisance, and safety concerns related to a short-term rental.

“Short-term rental” means a residential dwelling unit(s) that is rented out for compensation on a temporary basis, to a single person or group for a period of less than 30 consecutive days.

17.89.030 Short-term rental classifications.

Short-term rentals are classified as:

Type-1: A short-term rental of one or more bedrooms in an owner-occupied dwelling, to a single person or group, while the owner is occupying the same dwelling unit for the entire rental period.

Type-2: A short-term rental of a single family or duplex residential property where short-term lodging is provided to only one group at a time per dwelling unit. The owner of the property is or is not present at the property for the duration of any short-term rental.

Type-3: A short-term rental of a multifamily residential property where short-term lodging is provided to only one group at a time per dwelling unit. The owner of the property is or is not present at the property for the duration of any short-term rental.

Type-4: A “bed and breakfast homestay establishment” means an owner-occupied residential property where short-term lodging is provided that contains no more than five guest rooms and where breakfast service may be provided to overnight guests only. The owner must reside on the property and be present at the property for the duration of any short-term rental. The property may be rented out to multiple short-term lodging groups at a time.

Type-5: A “bed and breakfast inn” means a resident-managed residential property where short-term lodging is provided that contains no more than 15 guest rooms and where breakfast service may be provided to overnight guests only. The resident manager must reside on the property and be present at the property for the duration of any short-term rental. The property may be rented out to multiple short-term lodging groups at a time.

17.89.040 Application and approval.

- A. An application for a short-term rental permit shall be initiated by the owner on a form prescribed by the zoning administrator. For the purposes of this chapter, the “owner” shall mean any person named on the deed, a contract purchaser, or the beneficiary of a trust named on the deed and is valid for a period of one year.
- B. All applications for a permit shall be accompanied by a payment of the fee(s) according to the current, adopted budget.
- C. The zoning administrator shall review the application for code compliance within 30 calendar days.
- D. Short-term rentals shall conform to all applicable codes, laws, and regulations.
- E. A site plan with a description of the short-term rental, including street address, number of bedrooms, and number of off-street parking spaces available for guests’ use.
- F. The zoning administrator shall notify the applicant in writing of approval or denial. Approved applications shall be issued a short-term rental permit.

17.89.050 Annual renewal.

Application for renewal of a short-term permit and payment of the renewal fee shall be made before February 1st of the applicable year.

17.89.060 General provisions.

The following provisions apply to the operation of short-term rentals:

- A. It is unlawful for any person to operate within the city a short-term rental without having been approved by the department of community development. A separate registration shall be required for each short-term rental.
- B. Short-term rentals shall conform to all applicable codes, laws, and regulations.
- C. A short-term rental shall not be permitted on any lot with an accessory dwelling unit or child care center. Other home occupations shall be allowed, subject to existing regulations.
- D. A short-term rental permit is not transferable to any other property or person. When a property with a short-term rental is sold or otherwise transferred, the new owner must apply for a permit as set forth in PMC 17.89.040 within 60 days from the date of transfer.
- E. *Additional Notice Requirements.* For registrations and registration renewals of Type-1, Type-2 or Type-4 short-term rentals as defined in PMC 17.89.030 in R-1, R-1E and R-2 residential zoning districts, the applicant must give notice on a form provided by the city to each residence adjacent, including those residences adjacent across a public right-of-way and properties connected to the applicant’s property by property corners. The notice must include a description of the proposed use and the name, address, telephone number and email address (if any) of the responsible person.

17.89.070 Standards.

- A. One additional parking space for each bedroom or dwelling unit rented shall be provided, in addition to the parking requirements required in Chapter 17.64 PMC, Parking and Loading. No on-street parking shall be allowed for short-term rental facility guests.
- B. The exterior of the building shall not reflect the operation of a short-term rental there, except that one sign, not to exceed four square feet in area, is permitted in all residential districts.
- C. The responsible person shall be available at all times the property is being rented. A sign must be posted conspicuously in the common area of each unit and shall contain all of the following information:
 - 1. The name and contact information of the owner and/or responsible person; and
 - 2. The license number of the short-term rental facility; and
 - 3. The occupancy limits and requirements set forth in the license.
- D. The owner of the short-term rental must ensure that use of the short-term rental by guests is in compliance with the noise provisions of Chapter 8.36 PMC.
- E. The operation of a short-term rental is permitted as indicated in the following districts:

	Type 1	Type 2	Type 3	Type 4 (Bed and Breakfast Homestay)	Type 5 (Bed and Breakfast Inn)
R-1	CUP	N	N	N	N
R-1E	CUP	CUP	N	CUP	CUP
R-2	P	P	N	P	CUP
R-3	P	P	P	P	CUP
R-4	P	P	P	P	P
Agri	P	P	P	P	P
C-L	P	P	P	P	P
C-G	P	P	P	P	P

Key:
 P = Permitted
 N = Not permitted
 CUP = Conditional Use Permit

- F. The licensee shall comply with the quiet hours established in PMC 8.36.025.
- G. The licensee will comply with all building, electrical and other city codes and ordinances.
- H. Functions such as meetings, receptions, weddings and other social events provided for compensation or held by guests are not permitted as part of the short-term rental use unless such residential property is located in an agriculture district or commercial zoning district.
- I. The license number and occupancy limit shall be included in all marketing materials, advertisements, and online listings for the short-term rental.
- J. A residential dwelling incorporating a Type-4 as an accessory use shall be a minimum of 2,000 square feet.

17.89.080 Standards for a conditional use permit.

In addition to the requirements of PMC 17.72.050, the following standards shall be met for a conditional use permit, if required:

- A. The use shall not unreasonably interfere with or cause undue annoyance to residential uses by reason of visual appearance, bright or flashing lights, odor, noise, dust, traffic, or other negative effects.
- B. Sufficient access is provided.

C. Conditions may be imposed by the commission with respect to location, screening, fencing, buffering, hours of operation, traffic, landscaping, setbacks or otherwise if reasonably necessary to satisfy these standards.

D. A Type-1 short-term rental must be on a minimum lot size of 20,000 square feet.

17.89.090 Signs.

In agriculture and commercial districts, signs for a short-term rental shall meet PMC 14.08.080.

17.89.100 Violations – Enforcement.

A. *Registration Suspension or Revocation.* The zoning administrator may suspend or revoke a short-term rental permit when the licensee commits one or more of the following acts or omissions:

1. Failure to comply with any provision of this title.
2. Operating or allowing the operation of the short-term rental in such a manner as to create a public nuisance, cause a breach of the peace, constitute a danger to the public health, safety, welfare or morals, or interfere with the rights of abutting property owners.
3. The securing of the registration by fraud or misrepresentation to specifically include false or incorrect information on the registration application.

B. *Procedure.* Should the zoning administrator decide to suspend or revoke a registration, the licensee will be given notice and an opportunity to respond following the procedures in this subsection, except that should the zoning administrator determine the short-term rental or its operation presents a safety hazard or requires immediate remedy, the zoning administrator may order operation of the short-term rental to cease immediately.

1. The licensee will be notified in writing by the zoning administrator at least seven days prior to the action contemplated and the reasons therefor.
2. Upon receipt of the notice, the licensee may request a meeting with the zoning administrator. Such request must be in writing and must be received by the zoning administrator within seven days of the licensee's receipt of the notice. Failure on the part of the licensee to request in writing a meeting and within the specified time period shall be a waiver of the licensee's right to a meeting.
3. If a meeting is requested by the licensee, the zoning administrator will set a time, date and place and will so notify the licensee, in writing.
4. When a meeting is conducted, the city will present the evidence supporting the contemplated action. The zoning administrator may request evidence be presented by other parties. The licensee may present evidence. The zoning administrator will take all evidence admitted under advisement and once a decision has been made the zoning administrator will notify the licensee of the findings and decision in writing.

C. *Appeal.* Any person aggrieved by a decision of the zoning administrator will have the right to appeal to the commission by following the procedures in PMC 17.89.110.

17.89.110 Appeals – Generally.

A. *Appeals – Standing.* Any person or persons aggrieved by an action or determination taken under this chapter may appeal said action or determination.

B. *Jurisdiction.* Appeals of actions and determinations of the zoning administrator are heard by the commission. The commission's action may be appealed pursuant to Chapter 17.98 PMC by any party, including a city official.

C. *Time Limitation.* An appeal of a decision of the zoning administrator or of the commission must be filed within 20 calendar days of the action or determination being appealed. The right of appeal is forfeited unless a written appeal is delivered to the clerk within 20 calendar days of the zoning administrator's or commission's action or determination. Computation of the time period for filing an appeal shall commence with the date on which the action or determination is mailed or delivered to the parties involved. Any decision not appealed within this time limit shall become final.

D. *Applications.* The appeal application for each appeal shall be filed with the clerk, on a form prescribed by the city clerk, and contain at least the following information:

1. The name and address of the appellant and that of the appellant's representative, if appellant is represented; and
2. A description of the action or determination from which the appeal is sought; and
3. The reason for the appeal which must show a grievance to the applicant.

E. *Fees.* All applications for appeals shall be accompanied by a payment of a non-refundable fee according to the current, adopted budget.

17.89.120 Appeal notice and hearing before commission.

A. Upon receipt of a valid application appealing an action or determination of the zoning administrator, the clerk shall schedule an appeal hearing before the commission to be held within 45 days. All parties to the action or determination being appealed shall be provided with written notice not less than 15 days prior to the appeal hearing.

B. Written statements are to be submitted to the clerk as follows:

1. An appellant may file a written statement summarizing the facts and setting forth pertinent points and authorities in support of the points contained in the notice of appeal, provided such statement must be filed not less than 12 days prior to the date set for the appeal hearing.
2. Any interested party wishing to file a written statement in rebuttal to the appeal may do so, provided such statement must be filed not less than six days prior to the appeal hearing date.

C. At the hearing the order of presentation is as follows:

1. The zoning administrator shall summarize the issues and state his/her decision.
2. The applicant shall present his/her evidence, including witnesses and documents.
3. The zoning administrator shall present his/her evidence, including witnesses and documents.
4. The licensee may close his/her presentation.
5. The zoning administrator may close his/her presentation.

D. The commission, the applicants and the administration may question any witness. Any person may be represented by counsel. The applicant must prove the facts by a preponderance of the evidence. All hearings shall be tape recorded. Formal rules of evidence need not be followed.

E. A hearing, and any reconvening thereof, shall be open to the public.

F. Within 15 days following the hearing, the commission shall issue its decision in the form of written findings of fact and conclusions of law.

G. The findings of fact and conclusions of law shall reference specific evidence in the record and the controlling sections of this chapter and shall briefly explain the reasons for the decision. The commission may affirm, modify, vacate, set aside or reverse any decision brought before it for review, and may remand the case and direct the entry of such appropriate order, or require further proceedings to be had as may be justified under the circumstances.

H. The findings of fact and conclusions of law shall be signed by the presiding officer and filed with the clerk, who shall promptly mail a copy to the appellant.

City of Seward

https://library.municode.com/ak/seward/codes/code_of_ordinances?nodeId=CD_ORD_TIT15PLLAUSRE_CH_15.10SEZOCO_ART2DIRE_15.10.226LAUSAL

15.10.226 – Land Uses Allowed.

B. Lodging as defined in section 15.10.140B. is allowed in accordance with table 15.10.225 of this chapter and subject to the following conditions:

1. Regardless of the date such use began, an annual administrative permit is required. Prior to issuing the permit, the city shall conduct an annual life safety inspection of each guest room to assure compliance with the current adopted building code door/window egress standards, the presence of an operable and inspected fire extinguisher and adequate smoke detection systems, a posted evacuation plan, and visible signs showing exit locations.
2. The application for an annual administrative permit shall be accompanied by a fee established by city council resolution. A fee will be issued for each separate, advertised, rentable lodging unit.
3. Before any permit is issued, the applicant shall furnish evidence of the existence of one or more policies of insurance, issued by an insurance company satisfactory to the city, providing insurance coverage for lodging. Policies shall stipulate that the insurer will give written notice to the city at least 30 days prior to the cancellation, expiration, lapse or other termination of the insurance coverage.
4. Parking will be provided in accordance with section [15.10.215](#) of this chapter.
5. No cooking or cooking facilities are permitted in individual guest bedrooms.
6. Within principally residential districts RR, R1, R2, R3, UR lodging is limited to a home occupation within an owner-occupied dwelling which is the owner's principal place of residence and to the rental of not more than 50 percent of the bedrooms to a maximum of three.
7. Within principally residential districts R2, R3, UR, lodging in multifamily dwellings is limited to not more than 50 percent of the dwelling units with one of the units being the owner's principal place of residence.
8. Within commercial districts lodging within a dwelling unit is limited to the rental of not more than five guest bedrooms regardless of building or business ownership.
9. Within principally commercial districts OR, AC, HC, and CB, excluding the industrial zoning district, multifamily dwellings used for lodging purposes are not required to be the business or property owner's principal place of residence. The use shall be limited to not more than five dwelling units.
10. The rental of individual rooms for lodging purposes is not extended to apartment unit tenants.
11. Regardless of business name, the use of more than five guest bedrooms or apartments is considered a motel or hotel for building and other code interpretation purposes.

City and Borough of Sitka

<https://sitka.municipal.codes/SGC/22.25.010>

22.05.1300 Short-Term Rentals.

“Short-term rentals” means rentals of single dwelling units for less than 30 consecutive days for money or other valuable consideration by one party which then occupies the dwelling.

22.25.010 Conditional Uses.

A conditional use is a use that may not be appropriate in a particular zoning district according to the character, intensity, or size of the lot or the surrounding uses. This section establishes decision criteria and procedures for special uses, called conditional uses, which possess unique characteristics. The conditional use permit procedure is intended to afford the municipality the flexibility necessary to make determinations appropriate to individual sites. The commission may attach conditions necessary to mitigate external adverse impacts. If the municipality determines that these impacts cannot be satisfactorily overcome, the permit shall be denied.

A. *Submittal Requirements for Conditional Use Applications.* Table 22.25.010-1 provides application requirements for all conditional use permits.

Table 22.25.010-1. Conditional Use Permit Application Requirements (modified to remove irrelevant content):

Bed and Breakfast Conditional Uses	Short-Term Rental Conditional Uses
<p><u>Written Documentation</u></p> <ul style="list-style-type: none"> • Legal description of all property involved in the project; • Statement of the objectives expected to be achieved by the project. <p><u>Site Plan and Supporting Drawings</u></p> <ul style="list-style-type: none"> • As determined by the administration, details of the proposed project showing building locations, vehicular and pedestrian circulation, parking layout, and any other information necessary to adequately describe the project; conceptual drawings of proposed buildings or renovations, signs, and other features that may be required by the administrator. 	<p><u>Written Documentation</u></p> <ul style="list-style-type: none"> • Legal description of all property involved in the project; • Statement of the objectives expected to be achieved by the project. <p><u>Site Plan and Supporting Drawings</u></p> <ul style="list-style-type: none"> • As determined by the administration, details of the proposed project showing building locations, vehicular and pedestrian circulation, parking layout, and any other information necessary to adequately describe the project; conceptual drawings of proposed buildings or renovations, signs, and other features that may be required by the administrator.

1. Conditional use permit application initiation periods and termination periods are outlined in Table 22.25.010-2.

Table 22.25.010-2. Initiation and Termination Periods

	Short-Term Rental Conditional Use Permits	Bed and Breakfast Conditional Use Permits	Interim Mobile Homes Conditional Use	All Other Conditional Use Permits
Period in which the permit must be activated following planning commission approval or permit becomes void	One year	One year	One year	Two years
If permit is not used during period, permit becomes void after activation	One year	One year	One year	Two years
Mandatory review period ¹	Set by planning commission at time of approval	Set by planning commission at time of approval	Set by planning commission at time of approval	Set by planning commission at time of approval
Number of years after approval that permit sunsets	Set by planning commission at time of approval	Set by planning commission at time of approval	Set by planning commission at time of approval	Set by planning commission at time of approval
Whether permit is transferable upon sale or transfer of ownership of subject property	No	No	Yes	Yes
<p>Note (1): It shall be the responsibility of the applicant to submit materials one month prior to the end of any review period. Failure to submit materials within the time specified shall automatically void the approval.</p> <p>Note (2): Substantial construction progress must be made on a project approved through the variance process within one year of the date of the variance approval or the approval becomes void. In the event it can be documented that other substantial progress has been made, a one-year extension may be granted by the planning commission if a request is filed within 11 months of the initial approval.</p>				

B. Conditional Use Permit Provisions for Bed and Breakfasts.

1. The information and assurances filed by the applicant for a bed and breakfast conditional use at the time of application shall be binding on all current and future owners of the facility.
2. There shall be no expansion in the number of guest rooms beyond the number approved.
3. The number of bed and breakfast sleeping rooms per residence shall be limited to three rooms in an R-1 or related zone and five rooms in an R-2 or related zone.
4. In no case shall a bed and breakfast be operated in any residence other than an owner-occupied dwelling.
5. The owner of the residence shall operate the bed and breakfast at all times and shall not contract out the day-to-day management of the operation. In the event the operation or management of the bed and breakfast is conducted by a tenant or party other than the owner who lives in the residence, the conditional use permit shall automatically become void.
6. Bed and breakfast guestrooms are intended to be spare or surplus guestrooms in owner-occupied single-family dwellings or an owner-occupied unit of a two-family dwelling that are not needed by the owner of the structure for household activities.
7. Permits shall lapse and become void if the bed and breakfast ceases operation for 12 consecutive months.
8. There shall be no more than one exterior sign. The sign shall not exceed four square feet.
9. There shall be a minimum of one off-street parking space for every three guestrooms in bed and breakfast establishments located in single-family residential zones.

10. Existing bed and breakfasts which do not conform to these rules shall be considered nonconforming uses and subject to the rules relating to nonconforming uses.
11. It is the intent of the assembly that the provisions of these requirements be strictly followed. However, exceptions may be granted in cases of extreme need or extreme personal or financial hardship. The limitation on the number of the rooms and the use of single-family occupied structures will not be eligible for hardship relief.
12. For establishment of a bed and breakfast establishment in an existing structure in an R-1 zone, only existing bedrooms may be used for guest rooms.
13. Limited cooking facilities shall only be allowed inside guestrooms, or inside other rooms that are used solely by the bed and breakfast, such as small toaster ovens, microwaves, and refrigerators.
14. Timely payment of sales taxes shall be one of the primary indicators of compliance with this section.
15. When the planning commission approves a permit with the condition referring to the number of children in the facility, the term “children” shall refer to individuals who are 15 years old or younger.

C. *Conditional Use Permit Provisions for Short-Term Rentals.*

1. Short-term rental establishments shall be approved as conditional uses in the R-1, R-1 MH, R-1 LD, R-1 LDMH, R-2, and R-2 MHP zoning districts with the following conditions:
 - a. Existing short-term rentals operating in conformance with all other applicable regulations prior to the effective date of the ordinance codified in this section may continue operating as nonconforming uses so long as payments of bed taxes and any other fees are current.
 - b. The permit application and process will be the same as that required for bed and breakfasts, including submission and review of both interior and exterior site plans.
 - c. Increase in density and other impacts on the immediate surrounding neighborhood which would occur as a result of approval of short-term rentals may be a consideration in the granting of the permit.
 - d. Cessation of an approved short-term rental operation for 12 consecutive months shall result in revocation of the permit and require reapplication and approval of a new conditional use permit. Timely payment of sales taxes shall be one of the primary indicators of compliance with this section.
 - e. When the planning commission approves a permit with the condition referring to the number of children in the facility, the term “children” shall refer to individuals who are 15 years old or younger.
 - f. *Primary Residence Requirements.* All short-term rentals approved on or after September 14, 2022, must comply with primary residence requirements as provided below.
 - i. To be eligible to apply for a short-term rental, the property containing the short-term rental must also contain the applicant’s primary residence. A primary residence is that which is occupied by the applicant as the applicant’s principal place of residence at least 180 days out of the year as documented by motor vehicle registration, voter registration, and/or other such evidence determined to be conclusive by the planning commission. Applicants will be required to submit a sworn affidavit attesting that the property is their primary residence. An applicant cannot claim more than one property as their primary residence.

ii. Dwelling units on the property eligible for a permit include a single-family home, a mobile or manufactured home, or the nonowner-occupied unit within a two-family or multifamily unit.

iii. An approved permit shall automatically become void if the property is no longer the applicant's primary residence. Permits shall also become void immediately upon sale or transfer of the property. Permits are nontransferable between persons and locations.

iv. It is the intent of this subsection (C)(1)(f) that the primary residence requirements be strictly followed. However, exceptions may be granted in cases of extreme personal hardship to the applicant determined by the planning commission. In these cases, the maximum term of the permit when an exception is granted is 12 months with one possible, six-month extension if granted upon further application. The applicant shall have the burden of proof to demonstrate the exception is warranted due to circumstances beyond their control such as the employment or health needs of the applicant's or a family member. Exceptions may not be granted solely to address financial considerations or inconvenience. The property must be the primary residence of the applicant at the time of application for an exception.

2. Short-term rentals shall be allowed in the other zoning districts subject to the following general rules:

- a. There shall be two parking spaces per dwelling unit.
- b. The number of persons per sleeping area shall comply with the municipal fire code.
- c. Upon filing for sales tax and bed tax accounts, an owner shall obtain a life safety inspection by the building department and shall comply with the requirements proposed by the department.
- d. Legal nonconforming short-term rentals shall comply with these general rules within two years.
- e. Short-term rentals may only be approved for mobile homes that are located along streets maintained by the city and borough or the state of Alaska.

City of Soldotna

https://library.municode.com/ak/soldotna/codes/code_of_ordinances?nodeId=TIT17ZO_CH17.10ZOCO_17.10.385SHRMREUN

17.10.385 – Short-Term Rental Units.

A. Intent. The intent of this section is to establish standards, procedures, and a permit process for short-term rental units.

B. Owner-Occupied Short-Term Rental Units.

1. Location. Within the Commercial and Limited Commercial districts, owner-occupied short-term rental units are allowed as principal uses. Within other districts they are allowed as home occupations.
2. For districts in which dwellings are not principal uses, all requirements for the dwelling must be met prior to operating it as a short-term rental unit. Within the Commercial District, the requirements of Section 17.10.265(C)(5), 17.10.265(D), or 17.10.265(F) must be met. Within the Parks and Recreational, Institutional, and Industrial districts, the requirements of Section 17.10.270(C)(6), 17.10.275(C)(5), or 17.10.280(C)(5) must be met, respectively.

C. Non-Owner-Occupied Short-Term Rental Units.

1. Location. Within the Commercial and Limited Commercial districts, non-owner-occupied short-term rental units are allowed as principal uses. Within other districts they are allowed with an administrative permit.
2. Permit Required. Where required, a permit must be obtained for each property containing the dwelling(s) used as a non-owner-occupied short-term rental unit(s).
 - a. An application for a permit to operate a non-owner-occupied short-term rental unit shall be submitted to, and approved by, the administrative officer and shall contain the following:
 - i. A completed application form, as provided by the City of Soldotna;
 - ii. Fifty-dollar fee plus applicable sales tax; and
 - iii. Certification by the Kenai Peninsula Borough Finance Department in a tax compliance certificate that the applicant is current in the payment of any sales tax to the City of Soldotna and the Kenai Peninsula Borough.
 - b. General Standards.
 - i. A local point of contact must be available 24 hours a day during periods in which the permitted dwelling is used as a short-term rental unit;
 - ii. No more than five guest rooms, with a total of ten guests, are permitted;
 - iii. Have no more than one nameplate or one wall sign not to exceed two square feet in area;
 - iv. Have sufficient off-street parking within an established driveway or parking structure to accommodate the use. Parking is not permitted within any area which is required for landscaping in Section 17.10.335, Landscaping, and parking is not permitted on lawns within the front yard;
 - v. For districts in which dwellings are not principal uses, all requirements for the dwelling must be met prior to operating it as a short-term rental unit. Within the Commercial District, the requirements of Section 17.10.265(C)(5), 17.10.265(D), or 17.10.265(F) must be met. Within the Parks and Recreational, Institutional, and Industrial districts, the requirements of Section 17.10.270(C)(6), 17.10.275(C)(5), or 17.10.280(C)(5) must be met, respectively.

vi. The requirements of Section 17.10.390 shall be required if the short-term rental unit is within an accessory dwelling unit.

c. The permit shall expire if:

i. The use has not commenced within 18 months after issuance of the permit;

ii. The use ceases, at any point during its operation, for a period of 18 months or longer;

iii. There is a change in ownership of the dwelling, unless the permit is transferred to the new owner by the administrative officer.

d. Transferability. Permits may be transferred by the Administrative Officer from one person to another, provided the use and operations of the use have not changed and the transferee provides any necessary information needed to update the administrative file. A permit is not transferable from one parcel of land to another.

e. Revocation for Noncompliance. The Administrative Officer may revoke a permit for a non-owner-occupied short-term rental unit if it is determined that the conduct of the operation is not in compliance with either the terms and conditions of the permit, or other provisions of the Municipal Code.

f. Appeal of Decision. Any appeals of decisions made under this section shall follow the guidelines set forth in Section 17.10.430, Administrative appeals.

D. Violations. The following actions are unlawful:

1. Operating a non-owner-occupied short-term rental unit without obtaining a valid city permit;

2. Operating a short-term rental unit under a valid permit but in violation of the general standards in SMC Section 17.10.385(C)(2)(b).

City of Wasilla

<https://wasilla.municipal.codes/WMC/16.26>

Chapter 16.26 Short-Term Rentals

16.26.010 Purpose and intent.

A. The purpose of this chapter is to establish the regulations governing the use of a residential dwelling unit as a short-term rental. This chapter provides reasonable and necessary regulations for the permitting of short-term rental of residential dwelling units in order to:

1. Ensure the safety, welfare and convenience of occupants, owners, and neighboring property owners;
2. Balance the legitimate neighborhood livability concerns with the property owner's desire to use their property as they choose;
3. Recognize the need to limit short-term rental options within neighborhoods to ensure compatibility, while recognizing the benefits of short-term rentals in providing recreation and income opportunities, as well as transitional housing and business or hospital-related short stays;
4. Help maintain the city's needed housing supply for long-term residential use; and
5. Protect the character and stability of the city's neighborhoods by limiting the number, concentration, and maximum occupancy of full-time short-term rentals in residential zones. In the adoption of these regulations, the city finds that the transient rental of dwelling units can be incompatible with surrounding residential uses. Therefore, special regulation of residential dwelling units listed for transient rental is necessary to ensure that these uses will be compatible with surrounding residential uses and will not materially alter the neighborhoods in which they are located.

B. A short-term rental permit grants approval to operate a short-term rental in accordance with this chapter. A short-term rental permit may be terminated or revoked if the standards of this chapter are not met and will expire if the dwelling is sold or otherwise transferred as defined in this chapter. This chapter provides an administrative framework for approving the annual operation of a short-term rental.

C. The regulations of this chapter are not intended to permit any violation of the provisions of any other law or regulation.

D. Exemption of a use from the provisions of this chapter shall not exempt the use from other applicable provisions of this title.

E. Prior to the adoption of the provisions contained in this chapter, there were no provisions in this title that identified or allowed the establishment of a "short-term rental" as a legally permitted land use. Accordingly, nothing in this chapter shall be construed to identify or allow an existing use to be classified or considered a legal nonconforming short-term rental subject to the provisions and allowances of WMC Chapter 16.28.

16.26.020 Definitions.

When used in this chapter, the following words and phrases shall have the meanings set forth in this section: "Agent" means a property management company or other entity or person who has been designated by the applicant, in writing, to act on their behalf. The authorized agent may or may not be the designated representative for purposes of contact for complaints (see "Local contact"). The agent is responsible for advertising and operating a short-term rental and ensuring compliance with short-term rental regulations. Any agent other than the property owner must be a properly licensed broker or licensee with the state of Alaska. Note: This term does not include listing services or online platforms for short-term rental listings.

“Applicant” means an individual submitting an application to the city for a short-term rental permit. The applicant may be the owner or agent for the owner.

“Daytime” means between the hours of 7:00 a.m. and 10:00 p.m.

“Hosting platform” means any electronic or other operating system, functioning in the nature of a marketplace by which an operator markets, advertises, offers, solicits customers for, or makes available for commercial use a residential dwelling unit as a short-term rental.

“Local contact” means the person designated by the owner or agent who will be available 24 hours per day, seven days per week, for the purpose of responding to concerns or requests for assistance related to the owner’s short-term rental.

“Occupant” means any person who occupies or is entitled to occupy by reason of concession, permit, right of access, license or other agreement a short-term rental for a period of 30 consecutive calendar days or less, counting portions of calendar days as full days.

“Overnight” means between the hours of 10:00 p.m. and 7:00 a.m. the following day.

“Owner” means the person or entity that has the right to possess, use, and convey title to the property for which the short-term rental permit is sought and is responsible for compliance with these provisions, regardless of whether an agent or property manager is used to manage the short-term rental.

“Owner occupied” means that the dwelling unit is occupied by the owner for a minimum of six months out of a calendar year.

“Permanent resident” means a person who is eligible for a permanent fund dividend under AS 43.23.005 for the same year or for the immediately preceding year. If the applicant has not applied or does not apply for the permanent fund dividend, the applicant must show that they would have been eligible for the permanent fund dividend.

“Primary residence” means an owner’s permanent residence or usual place of return for housing as documented by at least two forms of identification (e.g., state of Alaska driver’s license, utility bills, Matanuska-Susitna property tax bill). A person may have only one primary residence.

“Short-term rental” means the commercial use, or the making available for commercial use, of an entire residential dwelling unit for transient rental, dwelling, overnight lodging or sleeping purposes, wherein any individual occupant rents or occupies the entire dwelling unit for a period of 30 days or less, with or without financial compensation, for a minimum of one night, but no more than 30 consecutive calendar days in duration. May also be referred to as VRBO, AirBnB, etc. Note: This term does not include bed and breakfast, hotel, motel, dormitory, public or private club, recreational vehicle park, hospital and medical clinic, nursing home, convalescent home, foster home, halfway house, transitional housing facility, any housing operated or used exclusively for religious, charitable or educational purposes, group living facility, or any housing owned by a governmental agency and used to house its employees for governmental purposes.

“Transfer” means the addition or substitution of owners not included on the original license application, whether or not there is consideration. If multiple owners exist on a short-term rental permit, individual owners may be removed from the license without constituting a transfer.

“Transient rental” means the occupancy of a residential dwelling unit for compensation on less than a month-to-month basis.

16.26.030 Applicability.

A. No owner of a property within the city limits may advertise, offer, operate, manage, rent, offer to rent, or otherwise make available or allow another person to make available for occupancy or use as a short-term rental to another person without a valid short-term rental permit approved and issued in the manner provided

for by this chapter. “Advertise or offer” includes utilizing any media, whether written, electronic, web-based, digital, mobile or otherwise.

B. Where there are multiple short-term rental units on the same property, each unit must be permitted individually.

C. The requirements of this section apply to zoning districts as listed in the district use chart in WMC 16.20.020 but do not apply to principal transient accommodations (hotels, motels, bed and breakfast) or residential dwelling units occupied for more than 30 days.

D. The owner is responsible for ensuring that short-term rentals permitted under this chapter comply with applicable local, borough, state, and federal regulations, including, but not limited to, building codes, business licenses, and private covenants and restrictions.

16.26.040 Application and fee.

A. Application Fee.

1. An application for a short-term rental permit must be accompanied by a nonrefundable fee established by resolution of the planning commission; provided, however, the purpose of the fee is to defer the cost incurred by the city in administering the provisions of this chapter.

2. *Increased Permit Fee for Noncompliance (After-the-Fact Fee).* A penalty of five times the regular permit fee shall be charged for a short-term rental permit application for a short-term rental that was advertised without first obtaining the necessary permit.

B. *Application.* An application must be submitted for each short-term rental and must be on forms provided by the city, demonstrating the application meets the standards required by this chapter, and must contain the following information, at a minimum. The applicant or authorized agent shall certify the following information to be true and correct:

1. *Owner/Applicant Information.* The name, address, mailing address, email address, and telephone number of the applicant and owner of the short-term rental property. If the applicant or owner is a partnership, a corporation, or limited liability company, the application must list all of the owners.

2. *Local Contact Information.* The name, telephone number, address, and email of the local contact, which can be a person or company, who can be contacted concerning use of the property or complaints related to the short-term rental. For purposes of this requirement, “local” means the representative will be present within a one-hour travel time of the short-term rental and available at all times the property is being rented to respond to complaints or other issues.

3. *Site Plan.* A scaled site plan that meets all site development requirements of WMC 16.08.015, except that the site plan may be prepared by the owner or applicant; provided, that it is to scale. The site plan must include property lines, any existing structures, proposed signage, proposed and existing site improvements such as, but not limited to, parking, fences, hot tubs, pools, docks, gazebos, etc.

4. *Insurance.* Proof of either a rider on a homeowner’s policy or a commercial policy that expressly covers short-term rentals and provides a minimum of \$1,000,000 liability and personal injury coverage per short-term rental unit. Insurance required above shall be without prejudice to coverage otherwise existing and shall name, as an additional interested party, the city, its officers and employees, and shall provide that the policy shall not terminate or be cancelled prior to the completion of the short-term rental permit period without 45 days’ written notice to the city at the address shown in the short-term rental permit. A copy must be submitted with permit application and with subsequent renewal applications.

5. *Occupancy.* The number of bedrooms and the proposed maximum occupancy for the short-term rental (daytime and overnight).

6. *Septic*. Certification, dated within one year of application for the permit, from a state-licensed and certified septic inspector or inspection service that each septic system located upon the site of the short-term rental is functioning properly and conforms to all applicable city, borough, and state health and safety regulations and requirements.
7. *Acknowledgement*. Notarized acknowledgement by the owner of receipt and inspection of a copy of city regulations pertaining to the operation of a short-term rental within the city limits.
8. *Business License*. Evidence of a valid business license issued by the city for the short-term rental.
9. Such other information as the city planner may deem reasonably necessary to administer this chapter.

16.26.050 Approval criteria – New and renewal.

A. The applicant has the burden of proof to demonstrate compliance with each of the applicable criteria for approval or renewal of the short-term rental permit. The approval criteria also operate as continuing code compliance obligations of the owner. Staff may verify evidence submitted and the applicant shall cooperate fully in any investigation.

B. To receive approval, an applicant must demonstrate that all approval criteria listed below have been satisfied:

1. The zoning for the property is in compliance with the requirements of this title.
2. The site upon which the short-term rental use is to be established is adequate in size and shape to accommodate said use.
3. The residential character of the neighborhood in which the use is located will be maintained and preserved and the issuance of the permit will not be detrimental to the public health, safety, and welfare of the residents in the neighborhood or detrimental to the community within the vicinity in which the short-term rental is located.
4. The property owner is a permanent resident of the state of Alaska, as defined in this chapter.
5. *Local Contact Information*. The applicant has provided information sufficient to verify that a local contact will be available for questions and/or concerns regarding the short-term rental. The local contact shall be available to be contacted by telephone, text, or email to ensure a response to complaints regarding the short-term rental address at all hours (24 hours a day, seven days a week) while the dwelling unit is occupied for rent. Response must be within one hour. The local contact may be changed from time to time throughout the term of the short-term rental. To do so, the revised contact information shall be submitted to the planning department at least 30 days prior to the date the change takes effect to allow notification of property owners within a minimum of 1,200 feet of the lot lines of the short-term rental, except when the failure to do so is beyond the owner's control. In an emergency or absence, the local contact may forward information to a qualified person to act in their stead.
6. *Notice*. Prior to approval of a short-term rental permit, the city planner must notify all owners of property within a minimum of 1,200 feet of the lot lines of the short-term rental by first-class mail that a permit application has been received and is pending approval by either the city planner or planning commission, as appropriate. The applicant will be responsible for the postage fees for the mailing. The notice shall be mailed at least 10 business days prior to making a final determination on the application. The notice must provide a brief description of the use requested by the applicant, the anticipated date the permit will be issued, and where information regarding the application may be obtained. For permits that require conditional use approval from the planning commission, the notice will also indicate the date, time, and location of the public hearing.

7. *Parking.* The short-term rental must have a minimum of two on-site parking spaces for exclusive use of the renters while the unit is occupied by a renter. When the unit consists of more than four bedrooms, each additional bedroom or sleeping area beyond the first four requires one additional dedicated parking space. No portion of any such required parking stall shall be located within either a required front or street side yard setback area, except on a designated driveway or parking area. Grassed or landscaped areas of the yard may not be utilized for required parking spaces. All required parking spaces shall comply with the parking standards in WMC 16.24.040, except for the minimum number of required parking spaces. On-street parking is prohibited for short-term rental units.

8. *Inspection.* Prior to issuance of the short-term rental permit, the owner(s) shall request and pay the applicable fee for an inspection from a licensed commercial or home inspector to confirm that the required fire and safety protection measures required in this chapter are in place and functioning, including but not limited to smoke detectors, carbon monoxide detectors, fire extinguishers, operable egress windows in each bedroom, an evacuation plan posted conspicuously in each sleeping area, repair of any exposed wiring, water heater inspection, required safety measures for pools (if applicable), and exterior stairwells (if applicable). By accepting a short-term rental permit, the owner agrees to allow on-site inspections by the city at reasonable times with reasonable notice.

9. The city planner (or planning commission when required) shall have the authority to place reasonable conditions on the permit to ensure that the use will comply with the general approval criteria in WMC 16.16.050.

16.26.060 Standards.

Short-term rentals must comply with the following standards:

A. *Density.* A maximum of 75 short-term rental permits may be issued by the city planner. No owner or officer or employee of an entity may possess more than three permits and no household with multiple owners may possess more than a total of three permits for the household. The dwelling must comply with the following additional limitations:

1. *Multifamily Buildings.* No more than 25 percent of the lawfully permitted residential dwelling units in a multifamily building may be rented as a short-term rental. For a triplex, only one of the lawfully permitted units may be rented as a short-term rental.

2. *Duplex.* One of the two units in a lawfully permitted duplex may be rented as a short-term rental.

3. *Rentals per Unit.* No more than one short-term rental is allowed within any single-family residential dwelling unit.

B. *Occupancy.* The maximum overnight occupancy of the short-term rental shall be limited to two persons per bedroom, plus two additional persons, up to a maximum of 10 occupants, excluding persons two years of age or younger.

C. *Rental Period.* A minimum of a one-night stay is required.

D. *Signage.*

1. *Exterior.* No on-site exterior signage of any type may be posted to identify the property as a short-term rental or to solicit rental of such residence. The only signage allowed is the required sign containing the information for the local contact and the short-term rental permit number. The required sign may be no larger than two square feet in area.

2. *Interior.* A sign with the following information must be posted conspicuously within the short-term rental:

a. The maximum number of occupants that are permitted and notification that failure to conform to the maximum occupancy is a violation of the short-term rental permit;

- b. The number of parking spaces provided, and the location of assigned parking and the maximum number of vehicles that are permitted;
- c. The trash pickup day(s) and applicable regulations pertaining to leaving or storing trash on the exterior of the property;
- d. Notification that the occupant may be subject to citation and fines for violating applicable ordinances and laws;
- e. The name and telephone number of the local contact that may be reached at all times;
- f. 911 emergency information, including the complete physical address of the short-term rental, must be posted in each sleeping area and must be in a font size 36 or greater;
- g. Emergency exit information must be posted in each sleeping area and must be in a font size 36 or greater; and
- h. Short-term rental permit number.

E. *Advertising.* All advertising for the short-term rental shall include the city-issued short-term rental permit number.

F. *Structural and Design Features.*

1. *House Numbers.* The short-term rental must have a visible house number easily seen from the street, day or night. The size and type of lettering must comply with all applicable local, borough, state, and federal regulations.
2. *Kitchens.* The residential dwelling unit used for a short-term rental shall not be modified to allow or contain more than one indoor kitchen/cooking facility. However, the addition of an indoor wet bar, microwave, and/or refrigerator may be allowed within the short-term rental.
3. Each dwelling used as a short-term rental shall maintain an operational fire extinguisher, smoke detectors (one per bedroom plus one in each hallway) and carbon monoxide detectors (a minimum of one per floor).
4. Exit/egress and an emergency evacuation map must be displayed in a prominent location in each room used for sleeping purposes.
5. Operable egress windows must be in each bedroom.
6. Safety measures must be in place for pools and exterior stairwells.
7. *Alterations or Modifications.* No alteration may be made that would identify a residential dwelling unit as a short-term rental and that would not preserve and protect the residential character of the residential dwelling unit or existing neighborhood. This includes the usage of lighting, signage, color, materials, construction type, etc. Alterations and modifications must also comply with all applicable provisions, requirements and standards of this title. Short-term rental permits will not be issued to structures that have been previously altered or modified without obtaining the appropriate permit for the alteration or modification.
8. *Lighting.* Any lights used to illuminate a site used for a short-term rental purpose must be directed toward the short-term rental and shall not be directed toward adjoining properties and/or public rights-of-way.
9. *Nuisance.* The owner/agent shall ensure that the occupants of the short-term rental do not create unreasonable noise or disturbances, engage in disorderly conduct, or violate applicable provisions of the Wasilla Municipal Code or any state law pertaining to noise, disorderly conduct, overcrowding, the consumption of alcohol, or the use of illegal drugs. Owners are expected to take measures necessary to abate disturbances, including, but not limited to, directing the occupant, calling for law enforcement services or city code enforcement officer, evicting the occupant, or any other action necessary to immediately abate the disturbance.

10. The owner is responsible for ensuring that the short-term rental permitted under this chapter complies with applicable local, borough, state, and federal regulations, including, but not limited to, building codes, business license, and private covenants and restrictions.

G. *Contact Information.* The owner shall maintain a valid 24-hour telephone number for the local contact of a short-term rental who will respond to all emergencies and problems that may arise during the rental period, whether from occupants, neighbors or municipal authorities.

H. *Records.*

1. *Records.* Accurate books and records must be maintained a minimum of three years and must be made available upon request to the city planning, finance, or code enforcement department, including an occupant log that includes, at a minimum, the name, address, and telephone number of all overnight occupants, total occupancy, rates and sales tax collected, and dates of occupancy.

2. Records shall be made available to the city within five working days upon written request from the city. Personal information regarding guests may be redacted prior to providing records to the city.

I. *Rental Agreement.* A rental agreement shall be required for each rental of an approved short-term rental unit prior to occupancy and must include the following notifications and disclosures:

1. The maximum overnight occupancy of the short-term rental shall be limited to two persons per bedroom, plus two additional persons, up to a maximum of 10 occupants, excluding persons two years of age or younger;

2. Individual renting the short-term rental must be a minimum of 21 years of age;

3. Prior to occupancy, the owner shall obtain the name, address and driver's license number or a copy of the passport of the primary responsible adult occupant of the short-term rental;

4. Riding off-road vehicles is restricted to approved off-highway vehicle areas only;

5. All animals under the renter's control shall be cared for in a manner consistent with all city animal standards;

6. The maximum number of occupants that are permitted and notification that failure to conform to the maximum occupancy is a violation of this chapter;

7. The number of parking spaces provided, the location of assigned parking, and the maximum number of vehicles that are permitted;

8. The trash pickup day(s) and applicable regulations pertaining to leaving or storing trash on the exterior of the property;

9. Notification that the occupant may be subject to citation and fines for violating applicable ordinances and laws;

10. The name and telephone number of the local contact that may be reached at all times;

11. 911 emergency information, including the complete physical address of the short-term rental; and

12. On-street parking is prohibited for short-term rental units.

J. *Animals.* Occupants are prohibited from allowing animals under their control to roam freely outside of the short-term rental at any time. Animals may not be restrained and left unattended outside at any time. All animals under the occupant's control shall be restrained and cared for in a manner consistent with all city animal control standards.

K. *Property Maintenance.*

1. The owner shall keep, or cause to be kept, the short-term rental property and landscaping in a neat, clean, and orderly manner at all times. Where a property is not maintained as specified herein, the property owner shall be required to restore the property to its required neat and clean manner upon receipt of a written notice of violation. A failure to return the property to a neat, clean, and orderly

manner within 10 days of a notice to do so shall be grounds for revocation of the short-term rental permit.

2. Trash and refuse shall not be stored within public view, except in proper containers for the purpose of collection by the responsible trash hauler. The owner of the short-term rental shall provide sufficient trash collection containers and service to meet the demand of the occupants.

3. All pools and/or spas on site shall be maintained in a safe, neat, clean, and healthy manner at all times. Each pool and/or spa shall conform to all applicable codes and standards for the city, borough, and state.

4. The owner of each short-term rental shall ensure that all required accesses, driveways and parking spaces remain clear and unobstructed, and are available and ready for the occupants' use at all times.

L. *Miscellaneous Conditions.*

1. Advertisement of the short-term rental (in any media format) shall not identify the street address of the short-term rental but must include the short-term rental permit number and occupancy limits.

2. The city planner (or planning commission when required) shall have the authority to place reasonable conditions on the permit to ensure that the use will comply with this chapter and the general approval criteria in WMC 16.16.050.

16.26.070 Prohibitions.

A. Functions such as meetings, luncheons, banquets, reunions, bachelor or bachelorette parties, receptions, weddings, fundraising events, commercial or advertising activities, and/or any other gathering of persons other than the authorized lodgers, whether for direct or indirect compensation, are prohibited in any buildings or anywhere on the site approved for a short-term rental permit.

B. Commercial meetings and uses are prohibited in short-term rentals.

C. *Overnight Camping.* No RVs, travel trailers, tents, yurts, or other temporary shelters may be used as a short-term rental or occupied in addition to a short-term rental. Recreational vehicles are permitted if they are the primary transportation for the renter or visitor but may not be used for overnight accommodations during the stay and must be located in a designated parking space.

16.26.080 Issuance – Term.

A. The short-term rental permit shall only be issued to the owner of the property.

B. The short-term rental permit shall be valid for a period of one year from the date of issuance.

C. The city planner (or planning commission when required) shall have the authority to place reasonable conditions on the permit to ensure that the use will comply with the general approval criteria in WMC 16.16.050.

16.26.090 Renewal – Transferability.

A. *Renewal.*

1. The owner must renew a short-term rental permit annually prior to the permit issuance anniversary date.

2. The renewal permit must include the renewal fee, any changes to the information requirements set forth in WMC 16.26.040, copy of a current inspection by a commercial or home inspector licensed in the state of Alaska or a notarized affidavit that the required fire and safety protection measures are still in place and operational, and current proof of the required liability insurance. If an affidavit is used, the applicant must include a note that the city's failure to inspect short-term rentals does not constitute a waiver of its right to perform future inspections.

3. The city planner (or the planning commission when required) shall have the authority to impose additional conditions on the renewal of any permit in the event of any violation of the conditions to the permit or the provisions of this chapter subject to compliance with the procedures specified in WMC 16.26.110.

B. *Transferability.* No short-term rental permit issued under this chapter shall be transferred or assigned or used by any person other than the owner to whom it is issued, or at any location other than the one for which it is issued. If multiple owners exist on a short-term rental permit, individual owners may be removed from the license without constituting a transfer.

16.26.100 Denial.

No application for a short-term rental permit may be denied if it meets the conditions of permit issuance pursuant to this chapter unless one of the following conditions applies:

- A. A short-term rental permit issued to the same owner has been revoked within one year of the application date, or is in the process of being revoked pursuant to WMC 16.26.110; or
- B. The owner has violated any federal, state, local, or city law or regulations pertaining to the use of the property as a short-term rental; or
- C. The Alaska State Troopers or any other law enforcement agency with jurisdiction in the city limits or Matanuska-Susitna Borough fire code official has determined that the short-term rental poses a serious threat to public health, safety, or welfare; or
- D. The owner/applicant has made a false statement of material fact on an application for a short-term rental.

16.26.110 Violations – Enforcement.

A. The owner of the short-term rental is responsible for compliance with the provisions of this chapter and the failure of an agent and/or local contact to comply with this chapter will be deemed noncompliance by the owner. The city planner (or planning commission when required) may revoke or void any permit for a short-term rental for noncompliance with the conditions and standards set forth in this chapter and pursuant to the procedures established in this subsection.

B. *Violations.* Remedies and penalties for violations under this chapter are provided in WMC Chapter 1.20 and subsection (D) of this section. The following conduct shall constitute a violation for which the referenced penalties may be imposed, or the permit revoked:

- 1. Noncompliance with any of the requirements in this chapter.
- 2. Noncompliance with conditions imposed by the city planner and/or planning commission.
- 3. The owner/agent commences or continues to advertise and/or operate a short-term rental without first procuring the required permit.
- 4. Failure to comply with a notice of violation/citation and/or pay any fines imposed pursuant to this subsection.
- 5. Failure to remit city sales tax or submit a report as required by WMC Chapter 5.16.
- 6. The occupants of the short-term rental have created noise, disturbances, or nuisances, in violation of the Wasilla Municipal Code or state law pertaining to consumption of alcohol or the use of illegal drugs.
- 7. Failure to provide and maintain a valid 24-hour contact telephone number for the local contact responsible for a short-term rental.
- 8. Failure to preserve occupancy records or failure to present such records when requested by the city to do so.

C. *Evidence of Violation.*

1. Advertising of any kind by an owner or agent that offers a residential dwelling unit as a short-term rental, as defined and regulated in this chapter, shall constitute prima facie evidence of the operation of a short-term rental. The burden of proof shall be on the owner, operator, or lessee of record to establish that the subject property is being used as a legal short-term rental or is not in operation.
2. Other evidence of the operation of a short-term rental without a valid permit number may include, but is not limited to, occupant testimony, rental agreements, advertisements, and receipts or bank statements showing payments to the owner by an occupant.

D. *Penalties.* The penalties for violations specified in this chapter shall be the responsibility of the owner as follows:

1. For the first violation within any 12-month period, the penalty shall range from a notice of violation to a fine of \$500.00.
2. For a second violation within any 12-month period, the penalty shall be \$1,000 and may also include revocation of the permit.
3. For a third violation within any 12-month period, the penalty shall be revocation of the permit.
4. A separate offense shall be deemed committed on each day during or on which a violation occurs or continues.
5. Revocation of the short-term rental permit may occur at any time if the owner/agent fails to preserve occupancy records or present such records when requested by the city to do so.
6. In addition to the penalties above, a notice to cease and desist operation of the short-term rental of a residential dwelling unit shall be issued for any short-term rental that is determined to be advertised for use as a short-term rental without first obtaining the necessary permit required under this chapter.

E. *Written Notice.* The city shall provide the owner with a written notice of any violation of this chapter. A copy of the warning notice shall be sent to the local contact.

1. *Correctable Violation.* The written notice will set forth the type of violation, the remedy, and the time period allowed to correct the violation.
2. *Revocation.* If the violation results in revocation of the short-term rental permit, the written notice will set the grounds upon which the permit was revoked, the date and time when the revocation is effective, and the appeals procedure. These provisions do not preclude the city planner's use of any other remedy prescribed by law with respect to violations of this chapter.

F. *Application for Permit after Revocation.* A person who has had a short-term rental permit revoked shall not be permitted to apply for a subsequent short-term rental permit for a period of two years from the date of revocation.

16.26.120 Appeals.

Appeal of an action made pursuant to this chapter must be filed in accordance with WMC Chapter 16.34.

16.26.130 Severability.

The terms and provisions of this chapter shall be deemed to be severable and if any section, subsection, sentence, clause, or phrase shall be declared to be invalid or unconstitutional, the same shall not affect the validity of any other section, subsection, sentence, clause, or phrase of this section and the remainder shall continue in full force and effect the same as if such invalid or unconstitutional provision had never been a part hereof.