



SPECIAL ASSEMBLY MEETING 2026-11 AGENDA

May 27, 2026 at 12:00 PM

Zoom Webinar Only

<https://juneau.zoom.us/j/91515424903> or 1-253-215-8782 Webinar ID: 915 1542 4903

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. MANAGER'S REQUEST FOR AGENDA CHANGES/APPROVAL OF THE AGENDA

E. CONSENT AGENDA

1. Public Request for Consent Agenda Changes Other Than Ordinances for Introduction

2. Assembly Request for Consent Agenda Changes

3. Assembly Action

A) Ordinances for Introduction

1) Ordinance 2026-28 An Ordinance Amending the Uniform Sales Tax Code to Repeal the Sellers' Compensatory Collection Amount.

This ordinance was reviewed by the [Assembly Finance Committee on May 13th](#) and set for introduction at a special meeting. This ordinance removes the \$30 compensation available to sellers utilizing the online portal.

The City Manager recommends this ordinance be introduced and set for public hearing at the next regular Assembly meeting.

2) Ordinance 2026-25 An Ordinance Amending the Uniform Sales Tax Code to Repeal the Exemption of Commission Charged by an Agent of Travel, Lodging, or Tours Under CBJC 69.05.040.

This ordinance was reviewed by the [Assembly Finance Committee on May 13th](#) and set for introduction at a special meeting. This ordinance would repeal the exemption for commissions charged by an agent in its entirety.

The City Manager recommends this ordinance be introduced and set for public hearing at the next regular Assembly meeting.

3) Ordinance 2026-26 An Ordinance Amending the Uniform Sales Tax Code to Modify the Geographic Parameters for the Sale of Goods Aboard Cruise Ships Under CBJC 69.05.040.

This ordinance was reviewed by the [Assembly Finance Committee on May 13th](#) and set for introduction at a special meeting. This ordinance defines the geographic boundaries for sales of goods within CBJ waters.

The City Manager recommends this ordinance be introduced and set for public hearing at the next regular Assembly meeting.

4) Ordinance 2026-27 An Ordinance Amending the Uniform Sales Tax Code to Amend the Cap on Single Goods and Services Under CBJC 69.05.040.

This ordinance was reviewed by the [Assembly Finance Committee on May 13th](#) and set for introduction at a special meeting. This ordinance addresses the threshold for the exemption on single goods and single services.

The City Manager recommends this ordinance be introduced and set for public hearing at the next regular Assembly meeting.

F. PUBLIC PARTICIPATION ON NON-AGENDA ITEMS

G. ASSEMBLY COMMENTS AND QUESTIONS

H. SUPPLEMENTAL MATERIALS

I. INSTRUCTION FOR PUBLIC PARTICIPATION The public may participate via Zoom webinar. Testimony time will be limited by the Mayor based on the number of participants. **Members of the public that want to provide oral testimony via remote participation must notify the Municipal Clerk prior to 11am the day of the meeting by calling 907-586-5278 and indicating the topic(s) upon which they wish to testify.** Members of the public are encouraged to send their comments in advance of the meeting to BoroughAssembly@juneau.gov.

J. ADJOURNMENT

ADA accommodations available upon request: contact the Clerk's Office (907)586-5278 or city.clerk@juneau.gov at least 36 hours prior to a meeting, to request ADA arrangements.

Presented by: The Manager
Presented: 05/27/2026
Drafted by: Law Department

ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 2026-28

An Ordinance Amending the Uniform Sales Tax Code to Repeal the Sellers' Compensatory Collection Amount.

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. Repeal of Section. CBJC 69.05.080, Sellers' compensatory collection amount, is repealed and reserved in its entirety:

69.05.080 ~~Sellers' compensatory collection amount.~~ Reserved.

~~All sellers and persons rendering sales tax returns to the City and Borough, including marketplace facilitators collecting and remitting tax on behalf of sellers, 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.~~

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Section 3. Effective Date. This ordinance shall be effective October 1, 2026.

Adopted this _____ day of _____, 2026.

Beth A. Weldon, Mayor

Attest:

Breckan L. Hendricks, Municipal Clerk

Presented by: The Manager
Presented: 05/27/2026
Drafted by: Law Department

ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 2026-25

An Ordinance Amending the Uniform Sales Tax Code to Repeal the Exemption of Commission Charged by an Agent of Travel, Lodging, or Tours Under CBJC 69.05.040.

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 69.05.040, Exemptions, is amended to read:

69.05.040 Exemptions.

The tax levied under this chapter shall not apply to the following transactions:

(24) ~~*[Reserved.]* The commission charged by an agent for the sale of travel, lodging or tours to the performer of the service. The commission exemption does not apply to the retail price of the travel, lodging or tour charged to the consumer.~~

Section 3. Effective Date. This ordinance shall be effective October 1, 2026.

Adopted this _____ day of _____, 2026.

Beth A. Weldon, Mayor

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Attest:

Breckan L. Hendricks, Municipal Clerk

Presented by: The Manager
Presented: 05/27/2026
Drafted by: Law Department

ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 2026-26

An Ordinance Amending the Uniform Sales Tax Code to Modify the Geographic Parameters for the Sale of Goods Aboard Cruise Ships Under CBJC 69.05.040.

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 69.05.040, Exemptions, is amended to read:

69.05.040 Exemptions.

The tax levied under this chapter shall not apply to the following transactions:

- (4) Sales of goods which are transported into the City and Borough on a cruise ship, which do not leave the cruise ship, and where the entire transaction, both payment and delivery, take place on board the cruise ship outside of the Gastineau Channel and Stephens Passage. In addition, sales of services where the entire transaction, both payment and performance of the service, take place on board the cruise ship outside of Gastineau Channel and Stephens Passage.

For purposes of this exemption, "cruise ship" means a commercial passenger vessel that carries passengers, but does not include any vessels:

- (a) Authorized to carry fewer than 20 passengers;

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- (b) That do not provide overnight transportation for at least 20 passengers for hire; or
- (c) That are operated by the United States, State of Alaska, or a foreign government.

For the purposes of this exemption, Gastineau Channel and Stephens Passage means that body of water adjacent to Juneau and Douglas, Alaska and that body of water surrounding Douglas, Alaska, North of Marmion Island, and South of the Juneau Douglas Bridge north of False Arden, and south of the southern tip of Shelter Island.

Section 3. Effective Date. This ordinance shall be effective October 1, 2026.

Adopted this _____ day of _____, 2026.

Beth A. Weldon, Mayor

Attest:

Breckan L. Hendricks, Municipal Clerk

Presented by: The Manager
Presented: 05/27/2026
Drafted by: Law Department

ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 2026-27

An Ordinance Amending the Uniform Sales Tax Code to Amend the Cap on Single Goods and Services Under CBJC 69.05.040.

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 69.05.040, Exemptions, is amended to read:

69.05.040 Exemptions.

The tax levied under this chapter shall not apply to the following transactions:

(21) That part of a selling price of a single item that exceeds ~~\$14,300.00~~ \$30,000.00.

This amount will be adjusted ~~in 2026~~ on January 1, 2028, and every two calendar years thereafter consistent with the Consumer Price Index for all urban consumers for the Anchorage metropolitan area compiled by the United States Department of Labor, Bureau of Labor Statistics. Adjustments to the amount listed will be rounded to the nearest \$100.00.

(a) For purposes of this subsection, a single item is:

(i) An item sold in a single sale consisting of integrated and interdependent component parts affixed or fitted to one another in

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such a manner as to produce a functional whole. Optional accessories, including goods, services, and contracts for services, if used or essential for the operation of the item, shall be considered part of the functional whole; or

(ii) A single delivery of fuel oil in excess of 50,000 gallons delivered by marine transportation to a single customer.

(b) This section does not apply to the sale of jewelry. For purposes of this subsection:

(i) "Jewelry" is defined as any tangible item of personal property ordinarily wearable on a person consisting in whole or in part of any metal or gem customarily regarded as precious.

(ii) "Precious gems" means any gem that is valued for its character, rarity, beauty or quality, including, but not limited to, diamonds, rubies, emeralds, sapphires, opals, pearls or any other such precious gems or stones.

(iii) "Precious metals" means any metal that is valued for its character, rarity, beauty or quality, including, but not limited to, gold, silver, platinum, titanium, or any other such metals.

(22) That portion of the selling price of a single service that exceeds ~~\$14,300.00~~ \$30,000.00. This amount will be adjusted ~~in 2026~~ on January 1, 2028, and every two calendar years thereafter consistent with the Consumer Price Index for all urban consumers for the Anchorage metropolitan area compiled by the United States Department of Labor, Bureau of Labor Statistics. Adjustments to the

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amount listed will be rounded to the nearest \$100.00. For the purposes of this subsection, a single service is an interrelated and interdependent function necessary to perform a specified action. If a single service is performed over a period exceeding one month, the selling price must be apportioned to a monthly or invoice basis, whichever is more frequent, proportionate to the service performed, except for:

- (a) A commission paid to an agent for negotiating the sale of real property, or
- (b) A written contingent fee agreement award or settlement.

Section 3. Effective Date. This ordinance shall be effective October 1, 2026.

Adopted this _____ day of _____, 2026.

Beth A. Weldon, Mayor

Attest:

Breckan L. Hendricks, Municipal Clerk