



City and Borough of Juneau
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CBJ BOARDS, COMMITTEES, COMMISSIONS & TASK FORCES

Sales Tax Board of Appeals Fact Sheet

Title: Sales Tax Board of Appeals

Type of Board/Commission/Committee: Appeal

Affiliated Department: City Clerk

Status: Active

Governing Legislation:

-CBJ Code 69.05.180

-Sales Tax Board Rules of Procedure

-Date Created: September 16, 1985

-Sunset Date: N/A

To reference the general rules of procedure and informational booklet for all boards, please see the documents available on the [General Board Information page](#).

Description: 69.05.180 Appeals. b) Board of appeals. (1) In order to provide an appeal mechanism for controversies involving taxable sales, sales taxes, penalties and interest, and exceeding \$500.00, and in order to hear appeals from decisions of the manager as provided under subsection (a) of this section, there is established a board of appeals which shall consist of five members appointed by the assembly for staggered three-year terms.

Membership: ...There is established a board of appeals which shall consist of five members appointed by the assembly for staggered three-year terms. To the extent possible, one member of the board of appeals shall be a certified public accountant, one member shall be licensed to practice law in the state, and the remainder shall be members of the general public. The board of appeals shall elect from its membership a chair, a vice-chair and a secretary. Three members of the board of appeals shall constitute a quorum for the transaction of business. The City and Borough shall provide secretarial and other staff support required by the board of appeals. No member of the sales tax board who has served for three consecutive terms or nine years shall again be eligible for appointment until one full year has intervened, provided, however, that this restriction shall not apply: (A) If there are no other qualified applicants at the time reappointment is considered by the assembly human resources committee, or (B) To qualified board members serving in board seats for which a specific occupation or expertise is set forth by ordinance.

Officers: Chair, Vice Chair

Quorum: 3

Term Limits: No member of the sales tax board who has served for three consecutive terms or nine years shall again be eligible for appointment until one full year has intervened, provided, however, that this restriction shall not apply: (A) If there are no other qualified applicants at the time reappointment is considered by the assembly human resources committee, or (B) To qualified board members serving in board seats for which a specific occupation or expertise is set forth by ordinance.

Annual Appointment Period (Annual Reports Due): January

Meetings: At the call of the chair upon receipt of an appeal by the Clerks Office.

Special Facts: 69.05.180 Appeals.... 2) The board of appeals shall conduct a hearing on a protest no more than 60 days after the protest is filed. Decisions of the board of appeals shall be in writing and shall be maintained and indexed by the manager for review by the public. Records and proceedings before the board of appeals are public, except that the board may deliberate in closed session. The board's authority in its review of sales tax appeals includes the authority to recommend, in writing, that the manager compromise and abate penalties and interest, and to recommend, in writing, that the manager negotiate and enter into payment plans for delinquent sales taxes, penalties and interest.

Staff Contact: Beth McEwen, Deputy Clerk - 586-5278 - City_Clerk@ci.juneau.ak.us

Website: <http://www.juneau.lib.ak.us/financeftp/forms.php>

[Back to List](#)