

Presented by: The Manager  
Introduced: May 24, 2021  
Drafted by: R. Palmer III

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

**Serial No. 2021-17**

**An Ordinance Providing for the Levy and Collection of a Temporary 3% Areawide Sales Tax on the Price of All Taxable Sales of Goods and Services Delivered within the City and Borough of Juneau, to be in Effect Five Years from July 1, 2022, through July 1, 2027; and Calling for an Election on Whether Such Sales Tax Shall Be Levied.**

WHEREAS, the present 5% areawide sales tax rate in the City and Borough comprises a permanent 1% tax, a temporary 1% tax, and a temporary 3% tax; and

WHEREAS, the 3% temporary component of the sales tax expires on July 1, 2022, unless the voters approve extending the duration of the tax; and

WHEREAS, the 3% temporary sales tax provides a balance to municipal revenue sources between sales tax and property tax; and

WHEREAS, the Assembly has determined that an extension of the 3% temporary sales tax, to become effective on July 1, 2022, for a period of five years, is necessary to provide a stable revenue base for important municipal services and projects; and

WHEREAS, with the extension of the 3% temporary tax, the total sales tax rate in the City and Borough would remain unchanged at 5%.

NOW, THEREFORE, BE IT ENACTED BY THE ASSEMBLY OF THE CITY AND BOROUGH OF JUNEAU, ALASKA:

**Section 1. Classification.** Section 2 of this ordinance, if approved by a majority of qualified voters voting on the question pursuant to Sections 3 and 4, shall be of a general and permanent nature and shall become a part of the City and Borough code, until it expires under its own terms. Sections 3 and 4 are noncode sections.



**Current Temporary Sales Tax  
(repealed July 1, 2022)**

**New Proposed Temporary Sales  
Tax (July 1, 2022 to June 30, 2027)**

1% police, fire, street  
maintenance, snow removal,  
EMT/ambulance service,  
parks and recreation,  
libraries, and other general  
purposes;

1% police, fire, street  
maintenance, snow removal,  
EMT/ambulance service,  
parks and recreation,  
libraries, and other general  
purposes;

1% roads, drainage, retaining  
walls, sidewalks, stairs, and  
other capital improvements;  
and

1% roads, drainage, retaining  
walls, sidewalks, stairs, and  
other capital improvements;  
and

1% allocated annually by the  
assembly for capital  
improvements, general  
government services  
(including the Better  
Capital City account and  
youth activities) and Budget  
Reserve.

1% allocated annually by the  
assembly among capital  
improvements, an  
emergency budget reserve,  
and other general public  
services.

Total Temporary sales tax until  
3% June 30, 2022

Total Proposed temporary sales  
3% tax starting July 1, 2022,  
and ending June 30, 2027

PROPOSITION NO. \_\_\_\_\_

Authorization to Renew a Temporary 3% Areawide Sales Tax Effective July 1, 2022, Intended to Be Used for Certain Purposes as Set Forth Below.

Shall the City and Borough of Juneau, Alaska, levy and collect a temporary 3% areawide sales tax on the price of all taxable sales of goods and delivered in the City and Borough, effective July 1, 2022, for a period of five years only, in addition to the 1% permanent areawide sales tax and the 1% temporary areawide sales tax.

It is the intent of the Assembly to use the temporary 3% areawide sales tax as follows:

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- 1% police, fire, street maintenance, snow removal, EMT/ambulance service, parks and recreation, libraries, and other general purposes;
- 1% roads, drainage, retaining walls, sidewalks, stairs, and other capital improvement projects; and
- 1% allocated annually by the assembly among capital improvements, an emergency budget reserve, and other general public services.

Total 3% Temporary Sales Tax

Extend 3% sales tax five years YES [ ]

Extend 3% sales tax five years NO [ ]

**Section 5. Effective Dates.**

(a) The amendment of subsection (c) of CBJ 69.05.020 set forth in Section 2 of this ordinance shall become effective on July 1, 2022, if the proposition required by Sections 3 and 4 of this ordinance is approved by a majority of the qualified voters of the City and Borough voting on the proposition at the regular municipal election scheduled for October 5, 2021.

(b) Sections 3 and 4 of this ordinance authorizing the submission of the ballot proposition to the qualified voters of the City and Borough, shall be effective 30 days after adoption of this ordinance.

Adopted this \_\_\_\_ day of \_\_\_\_\_, 2021.

Attest:

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

\_\_\_\_\_  
Elizabeth J. McEwen, Municipal Clerk