

Presented by: COW
Presented: 05/12/2021
Drafted by: R. Palmer III

ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 2021-18

An Ordinance Regarding Taxing the Sale of Fireworks.

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. CBJ 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:

...

(12) Sales, services and rentals to a buyer, or made by a seller, organized and administered solely by an organization that has a current 501(c)(3) or 501(c)(4) exemption ruling from the Internal Revenue Service and an exemption certificate from the manager, provided this exemption applies to sellers only if the income from the sale is exempt from federal income taxation. This exemption does not apply to the

(a) sale of pull-tab games, or

(b) sale of fireworks.

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2 (13) Retail sales, services, and rentals of real or tangible personal property to or by the state, a
3 rural education attendance area or like entity, a federally recognized Indian tribe, or a
4 municipality. This exemption does not apply to the following:

5 (a) Sales of pull-tab games by federally recognized Indian tribes, political subdivisions,
6 and municipalities; or

7 (b) Retail sales, services, and rentals of real and tangible personal property by the City
8 and Borough listed in this subsection (13)(b):

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- 10 1. Bartlett Regional Hospital sales, services and rentals;
 - 11 2. Capital transit passenger fares and passes;
 - 12 3. Sales of municipal real property, gravel and minerals;
 - 13 4. Parks and recreation department sales, services and rentals;
 - 14 5. Eaglecrest ski area sales, services and rentals;
 - 15 6. Hagevig Fire Training Center sales, services and rentals;
 - 16 7. Juneau International Airport sales, services and rentals;
 - 17 8. Sewer utility and water utility sales, services and rentals;
 - 18 9. Port and harbor sales, services and rentals authorized by title 85 of this Code.

19 (c) Sales of fireworks.

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21 ...

22 **Section 3. Effective Date.** This ordinance shall be effective 30 days after its adoption.

23 Adopted this _____ day of _____, 2021.

24 _____
Beth A. Weldon, Mayor

25 Attest:

Elizabeth J. McEwen, Municipal Clerk