

Presented by: Finance Committee
Introduced: 10/14/19
Drafted by: R. Palmer III

ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 2019-45

An Ordinance Amending the Sales Tax Code Related to the Out of Borough Exemption.

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:

...

(3) Sales of goods and associated shipping and handling charges resulting from orders received from outside the City and Borough where goods are received by the buyer outside the City and Borough after seller ships the goods by mail or common carrier. Shipment outside the City and Borough must be verified by postal or shipping documents. If the shipment is by electronic means, shipment must be verified by the buyer's "billed-to" address. Common carrier means a commercial enterprise that holds itself out to the public as offering to transport freight for a fee without refusal.

...

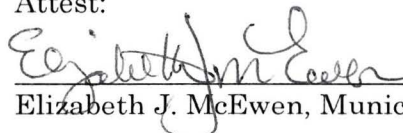
Section 3. Effective Date. This ordinance shall be effective 30 days after its adoption.

Adopted this 4th day of November, 2019.



Beth A. Weldon, Mayor

Attest:


Elizabeth J. McEwen, Municipal Clerk