

CBJ Sales Tax
Sales Exempted by Category
June 2014

Exemption	2013		2008-2013
	Sales Exempted	Tax Exempted	% Change
(1) Casual & Isolated	167,909	8,395	820.58%
(2) Prohibited	51,180,351	2,559,018	49.24%
(3) Out-of-Borough	595,475,128	29,773,756	91.43%
(5) Construction	60,714,366	3,035,718	-15.74%
(6) Funeral	689,429	34,471	9.00%
(7) Medical Services	103,466,422	5,173,321	20.49%
(8) Counseling Services/Assisted Living	2,332,890	116,645	102.89%
(9) Medical Devices	90,646	4,532	367.04%
(11) Non Profit Membership Dues	870,771	43,539	-40.50%
(12) Non Profit 501 (c) (3) or (4)	30,001,883	1,500,094	24.02%
(13) Government Entities	260,291,577	13,014,579	28.06%
(16) School Fundraising	24,274	1,214	
(17) Child day care, Pre-school, babysitting	-	-	
(18) Seniors	57,131,480	2,856,574	58.46%
(20) Residential Rentals	10,123,484	506,174	14.29%
(21) Cap on Goods	51,563,571	2,578,179	6.36%
(22) Cap on Services	51,114,105	2,555,705	68.12%
(23) Lease Purchase Option	104,841	5,242	
(24) Travel Agent Commissions	432,963	21,648	39.85%
(25) Travel Services Sold Outside	-	-	
(26) Bank Sales & Services	1,390,129	69,506	14.78%
(27) Printing Services Ordered from Outside	-	-	
(28) Aviation Jet Fuel @ Juneau Airport	22,172,699	1,108,635	131.09%
(29) Non Profit Youth Day Camps	-	-	
(30) Gubernatorial Inaugural Functions	-	-	
(31) Resale of Services	33,775,807	1,688,790	-59.95%
(32) Resale of Goods	212,561,480	10,628,074	17.18%
(35) Lobbyist	3,533,782	176,689	26.23%
(36) Interstate Transportation of Goods	312,722	15,636	-41.35%
(37) Radio/TV/Newspaper Advertising ordered outside	900,317	45,016	83.82%
(38) Goods & Services Provided under Warranty	804,939	40,247	-28.48%
(39) Related Party	5,676,085	283,804	6.45%
(40) Commissions on the Sale of Goods	529,281	26,464	-19.81%
(42) Tuition by Non Profit Schools	-	-	
(43) Sales of Cost of Power Adj on Electrical Power	-	-	
(50) Bad Debt	145,970	7,299	-61.83%
Totals	1,557,579,304	77,878,965	