

Presented by: The Manager
Introduced:
Drafted by: A. G. Mead

ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 2015-33

An Ordinance Amending the Uniform Sales Tax Code Relating to the Single Item Tax 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 as follows:

69.05.040 Exemptions.

...

(21) That part of a selling price of a single item that exceeds \$12,000. This amount will be adjusted in 2018 and every two calendar years thereafter consistent with the Consumer Price Index for all urban consumers for the Anchorage metropolitan area compiled by the United States Department of Labor, Bureau of Labor Statistics. Adjustments to the amount listed will be rounded to the nearest \$100. ~~For purposes of this subsection, a single item is:~~

(a) For purposes of this subsection, a single item is: ~~An item sold in a single sale consisting of integrated and interdependent component parts affixed or fitted to one another in such a manner as to produce a functional whole. Optional accessories, including~~

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2 ~~goods, services, and contracts for services, if used or essential for the operation of the item,~~
3 ~~shall be considered part of the functional whole; or~~

4 (i) An item sold in a single sale consisting of integrated and interdependent
5 component parts affixed or fitted to one another in such a manner as to produce a
6 functional whole. Optional accessories, including goods, services, and contracts for
7 services, if used or essential for the operation of the item, shall be considered part of
8 the functional whole; or

9 (ii) A single delivery of fuel oil in excess of 50,000 gallons delivered by marine
10 transportation to a single customer.

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12 (b) This section does not apply to the sale of jewelry. For purposes of this subsection: A
13 single delivery of fuel oil in excess of 50,000 gallons delivered by marine transportation to
14 a single customer.

15 (i) “Jewelry” is defined as any tangible item of personal property ordinarily
16 wearable on a person consisting in whole or in part of any metal or gem customarily
17 regarded as precious.

18 (ii) “Precious gems” means any gem that is valued for its character, rarity, beauty
19 or quality, including but not limited to, diamonds, rubies, emeralds, sapphires,
20 opals, pearls or any other such precious gems or stones.

21 (iii) “Precious metals” means any metal that is valued for its character, rarity,
22 beauty or quality, including, but not limited to, gold, silver, platinum, titanium or
23 any other such metals.

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Section 3. Effective Date. This ordinance shall be effective January 1, 2016.

Adopted this _____ day of _____, 2015.

Merrill Sanford, Mayor

Attest:

Laurie J. Sica, Municipal Clerk