

City & Borough of Juneau
Finance Department-Sales Tax Division
 November 2015

A list of commonly purchased goods and services purchased by CBJ citizens.

Commonly Purchased Items / Services	Exempt Purchases		Taxable Purchases
<i>This list is not all-inclusive</i>	<i>Exempt to all Citizens</i>	<i>Exempt to Seniors Only</i>	<i>Sales Tax paid at time of purchase by all Citizens*</i>
Accounting Services			X
Alcoholic Beverages			X
Arts / Crafts / Hobby Supplies			X
Boats / Marine Repair			X
Cable / Satellite TV			X
Catering Services			X
CBJ Water / Sewer utilities		X	
Cell Phone / Landline			X
Clothing			X
Curbside Garbage Collection		X	
Curbside Recycling Collection		X	
Electricity-Commercial			X
Electricity-Residential		X	
Electronics			X
Gasoline / Auto Fuel			X
Grocery Food		X	
Home Heating Oil / Heating Fuel		X	
Home Maintenance / Repair			X
Hotel / Motel			X
Housing / Rent	X		
Internet Service			X
Landfill Charges		X	
Legal Services			X
Marine Fuel			X
Medical Services	X		
Moorage Fees / Launch permits			X
Paper products			X
Prescriptions	X		
Recreational Activities			X
Restaurant Meals / Hot Foods			X
Salon / Barbershop charges			X
Sporting Goods			X
Tobacco Products			X
Travel – Airfare, Ferry Service	X		
Vehicles / Auto Repair			X

*Senior Citizens who qualify and apply for the low-income rebate program will receive a rebate representing the estimated sales taxes they paid at the time of purchase.