69.08.010 Definitions.

The following words, terms and phrases, when used in this chapter, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

*Distributor* means a person who brings cigarettes or other tobacco products, or causes them to be brought, into the City and Borough, and who sells or distributes them to others in the City and Borough.

*Sale* means a sale, barter, exchange, and every other manner of transferring the ownership of personal property.

*Cigarette* means a roll for smoking of any size or shape, made wholly or partly of tobacco, whether the tobacco is flavored, adulterated, or mixed with another ingredient, if the wrapper or cover of the roll is made of paper or a material other than pure or nearly pure tobacco; and also includes any roll for smoking containing tobacco, however wrapped, that weighs less than three and a half pounds per thousand, unless it is wrapped entirely in whole tobacco leaf and does not have a filter.

*Other tobacco product* means:

1. [Reserved.]
2. A cigar;
3. A cheroot;
4. A stogie;
5. A perique;
(6) Snuff and snuff flour;

(7) Smoking tobacco, including granulated, plug-cut, crimp-cut, ready-rubbed, and any form of tobacco suitable for smoking in a pipe or cigarette;

(8) Chewing tobacco, including cavendish, twist, plug, scrap, and tobacco suitable for chewing; or

(9) An article or product made wholly or in part of tobacco or a tobacco substitute or otherwise containing nicotine that is expected or intended for human consumption, but not including a tobacco substitute prescribed by a licensed physician or a product that has been approved by the United States Food and Drug Administration for sale as a tobacco use cessation or harm reduction product or for other medical purposes and which is being marketed and sold solely for that approved purpose.

(10) Any noncombustible device that provides a vapor of liquid nicotine to the user or relies on vaporization of any liquid or solid nicotine, including devices manufactured as e-cigarettes, e-cigars, e-pipes or under any other product name.

Wholesale price means the price the distributor pays for a tobacco product, after deduction of a discount or other reduction received by the distributor for quantity or cash.

Section 3. Amendment of Section. CBJ 69.08.020 Imposition of excise tax on tobacco products, is amended to read:

69.08.020 Imposition of excise tax on tobacco products.

(a) The City and Borough hereby levies an excise tax of $3.00 per pack of cigarettes brought into the City and Borough after April 1, 2015.

(b) The City and Borough hereby levies an excise tax on other tobacco products at the rate of 45 percent of the wholesale price of tobacco products brought into the City and Borough after December 31, 2009.

(c) It is the intent and purpose of this chapter to provide for the collection of the excise tax from the distributor who brings cigarettes or other tobacco products into the City and Borough. The excise tax is levied when a distributor brings, or causes to be brought, cigarettes or other tobacco products into the City and Borough for sale.

Section 4. Amendment of Section. CBJ 69.08.090 Lien for tax, interest and penalty due, is amended to read:

69.08.090 Lien for tax, interest and penalty due.

The tax, interest and penalty imposed under this chapter shall constitute a lien in favor of the City and Borough upon the assets or property of the distributor of tobacco products within the City and Borough. The lien arises upon delinquency and continues until liability for the amount is satisfied or the property of the delinquent distributor is sold at a tax lien
foreclosure sale. The lien is not valid as against a mortgagee, pledgee, purchaser, or judgment creditor until notice of the lien is filed in the recorder's office for the Juneau Recording District.

**Effective Date.** This ordinance shall be effective on April 1, 2015.

Adopted this 2\textsuperscript{nd} day of February, 2015.

Attest:

\begin{center}
Merrill Sanford, Mayor
\end{center}

\begin{center}
Laurie J. Sica, Municipal Clerk
\end{center}