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Presented by: The Manager  
Introduced:  
Drafted by: J.W. Hartle

**ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA**

**Serial No. 2010-32**

**An Ordinance Amending the Sales Tax Code to Remove the Single-Item Cap on Jewelry Purchases.**

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 Code.

**Section 2. Amendment of Subsection.** CBJ 69.05.040 Exemptions, is amended at subsection (21), to read:

**69.05.040 Exemptions.**

The tax levied under this chapter shall not apply to the following transactions:

...

(21) That part of a selling price of a single item that exceeds \$7,500.00; *provided, however, that the selling price of any article commonly or commercially known as jewelry, whether real or imitation, including but not limited to a gemstone, ring, necklace, watch, brooch, earrings, or bracelet, shall be excluded from this exemption.* For purposes of this subsection, a single item is:

- (a) 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

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produce a functional whole. Optional accessories, including goods, services,  
and contracts for services, if used or essential for the operation of the item,  
shall be considered part of the functional whole; or

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

...

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

Adopted this      day of              2010.

\_\_\_\_\_  
Bruce Botelho, Mayor

Attest:

\_\_\_\_\_  
Laurie J. Sica, Clerk