

SHORT TERM RENTAL TASK FORCE (STRTF) AGENDA

March 06, 2025 at 12:10 PM

Assembly Chambers/Zoom Webinar

https://juneau.zoom.us/j/85489869354 or call 1-253-215-8782 Webinar ID: 854 8986 9354

A. CALL TO ORDER

B. LAND ACKNOWLEDGEMENT

We would like to acknowledge that the City and Borough of Juneau is on Tlingit land and wish to honor the indigenous people of this land. For more than ten thousand years, Alaska Native people have been and continue to be integral to the well-being of our community. We are grateful to be in this place, a part of this community, and to honor the culture, traditions, and resilience of the Tlingit people. *Gunalchéesh*!

- C. ROLL CALL
- D. APPROVAL OF AGENDA
- E. APPROVAL OF MINUTES
 - 1. January 30, 2025 Short Term Rental Task Force Meeting Minutes Draft
 - 2. February 20, 2025 Short Term Rental Task Force Meeting Minutes Draft
- F. AGENDA TOPICS
 - 3. Platform based collection & remission of sales taxes
 - 4. Staff presentation simpler vs more challenging regulatory implementation considerations
 - 5. Review of public comment to-date
- **G. STAFF REPORTS**
- H. COMMITTEE MEMBER COMMENTS AND QUESTIONS
- I. NEXT MEETING DATE

Thursday, March 20, 2025 at 12:10 p.m. in Assembly Chambers/Zoom Webinar

- J. SUPPLEMENTAL MATERIALS
 - 6. Chapter 26.07 Hotel-Motel Room Tax Proposed Red Line Revisions
- K. ADJOURNMENT

ADA accommodations available upon request: Please contact the Clerk's office 36 hours prior to any meeting so arrangements can be made for closed captioning or sign language interpreter services depending on the meeting format. The Clerk's office telephone number is 586-5278, e-mail: city.clerk@juneau.gov.

SHORT TERM RENTAL TASK FORCE **DRAFT** MINUTES



January 30, 2025 at 12:10 PM

Assembly Chambers & Zoom

A. CALL TO ORDER

Chair Bryson called the meeting to order at 12:10 p.m.

B. LAND ACKNOWLEDGEMENT

We would like to acknowledge that the City and Borough of Juneau is on Tlingit land and wish to honor the indigenous people of this land. For more than ten thousand years, Alaska Native people have been and continue to be integral to the well-being of our community. We are grateful to be in this place, a part of this community, and to honor the culture, traditions, and resilience of the Tlingit people. *Gunalchéesh!*

C. ROLL CALL

Task force members present: Chair Wade Bryson, Assemblymember Alicia Hughes-Skandijs, Commissioner Erik Pedersen, Carole Triem, Meilani Schijvens, Dan Coleman, Patty Collins, Joyce Niven, Ryan Kauzlarich, Adam Dordea

Task force members absent: Deputy Mayor Greg Smith

D. APPROVAL OF AGENDA

E. APPROVAL OF MINUTES

The January 7, 2025 meeting minutes were approved.

F. AGENDA TOPICS

1. Follow up on information requests

Task force members requested: 1) Information on the number of hotel rooms available, changes over time. 2) Updated renewal data on STR registrations from Finance, 3) Public comment availability in excel, for easier data analysis

2. Public comment via STR Task Force website

Task force members shared their reactions to reviewing public comment received to-date.

3. Public comment to the Assembly – prior to Task Force (2018-2024)

4. Discussion – next steps

Members discussed next steps and coalesced around collect/remit legislation as a future meeting topic in addition to hearing from the Deputy Administrator in Wasilla.

I. NEXT MEETING DATE

February 6th, 2025

J. ADJOURNMENT

The task force adjourned at approximately 1:00 PM.

SHORT TERM RENTAL TASK FORCE **DRAFT** MINUTES



February 20, 2025 at 12:10 PM

Assembly Chambers & Zoom

A. CALL TO ORDER

Chair Bryson called the meeting to order at 12:10 p.m.

B. LAND ACKNOWLEDGEMENT

We would like to acknowledge that the City and Borough of Juneau is on Tlingit land and wish to honor the indigenous people of this land. For more than ten thousand years, Alaska Native people have been and continue to be integral to the well-being of our community. We are grateful to be in this place, a part of this community, and to honor the culture, traditions, and resilience of the Tlingit people. *Gunalchéesh!*

C. ROLL CALL

Task force members present: Chair Wade Bryson, Deputy Mayor Greg Smith, Assemblymember Alicia Hughes-Skandijs, Commissioner Erik Pedersen, Dan Coleman, Patty Collins, Ryan Kauzlarich, Adam Dordea

Task force members absent: Carole Triem, Joyce Niven, Meilani Schijvens

- D. APPROVAL OF AGENDA
- E. APPROVAL OF MINUTES

F. AGENDA TOPICS

1. Presentation from Crystal Nygard, Deputy Administrator, City of Wasilla

Deputy Administrator Nygard presented on the City of Wasilla's past and current experiences with regulating short-term rentals and answered questions.

G. STAFF REPORTS

Deputy Manager Barr noted that he had been in contact with AirBnB about collect and remit legislation and plans to provide sample legislation at the next meeting.

H. COMMITTEE MEMBER COMMENTS AND QUESTIONS

I. NEXT MEETING DATE

March 6, 2025

J. ADJOURNMENT

The task force adjourned at approximately 1:00 PM.

Section F, Item 3.



City and Borough of Juneau
City & Borough Manager's Office
155 Heritage Way
Juneau, Alaska 99801

Telephone: 586-5240| Facsimile: 586-5385

TO: Chair Bryson & Short Term Rental (STR) Task Force

DATE: March 6, 2025

FROM: Robert Barr, Deputy City Manager

RE: Platform requirement to collect & remit sales taxes

At your last two meetings, task force members expressed interest in further considering a requirement that STR software platform vendors collect and remit sales taxes on behalf of STR business owners. Since then, staff have met with the dominant vendor in our market (AirBnB), who has a team that provides sample legislation to municipalities interested in this topic. We have not received that sample yet.

Your packet includes an ordinance from the Municipality of Anchorage, passed last fall, as well as implementing code sections relevant to this topic. Notably at issue is a tension between the platform not wanting to provide what they view as proprietary data and the municipality needing to have sufficient data to audit sales tax returns.

Anchorage code balances this tension, in part, by acknowledging that when platforms anonymize individual operator account information, they may stay anonymized when inspected by the municipality absent a legal process. Platforms are required to report the total number of operators included in their quarterly tax return, broken out by month, along with details about the location and type of lodging.

Recommendation:

Forward a recommendation to the Assembly to implement legislation similar to Anchorage's with any additional decisions/comments from the Task Force, or

Hold this item at the task force level for inclusion in your final report, alongside other potential recommendations

- A. *Registration, collection, and remittance required.* Every hosting platform that agrees to accept room rental payment from a guest pursuant to section <u>12.20.020</u>, subject to exemption rules specified in section 12.20.031A.1., shall obtain a certificate of registration prior to offering services to operators subject to this chapter, and shall collect room tax and remit the tax to the department on behalf of all operators for which it provides this service.
 - 1. Exemptions.
 - a. The following rules apply to exemptions from subsection A:
 - i. Branded hosting platforms used exclusively for a particular hotel brand and its affiliates are exempt from registration.
 - ii. Tour companies, travel booking agents, and wholesale room sellers are exempt from room tax collection and remittance to the department for each room rental transaction meeting the following criteria:
 - (A) Sales of room nights for stays at an operator's individual property with ten or more rooms that is properly registered with the municipality, per the treasury division's online published list of registered operators; and
 - (B) Collection of room tax and payment of funds to the registered operator, either through direct transfer or subsequent billing from the registered operator.
 - b. Any hosting platform subject to subsection A that is wholly involved in room rental transactions covered by this subsection A.1. shall not be required to register, collect, and remit room tax to the department.
- B. *Application*. Application for a certificate of registration shall be made to the chief fiscal officer on a form provided by the department containing such information as the department may require. There shall be no charge for issuing a certificate of registration.
- C. *Responsibilities*. An operator who uses a registered hosting platform as the sole method for renting or offering for rent a room shall not be subject to this chapter to the extent the registered hosting platform performs the responsibilities of an operator, with the exception of section 12.20.070, maintenance and inspection of records.
- D. A hosting platform applying for a certificate of registration under this chapter shall provide security for its fiduciary performance in accordance with section <u>12.20.035</u>. Evidence of such security shall be submitted to the department with the application.
- E. Taxes collected by a registered hosting platform pursuant to this chapter shall vest in the municipality upon collection. The hosting platform has a fiduciary duty to the municipality for these taxes. The taxes shall be segregated from the hosting platform's funds, at least by book

account, and held in trust for the exclusive benefit of the municipality until remitted to the mu Section F, Item 3.

- F. A registered hosting platform is not required to submit informational returns in accordance with section 12.20.045.
- G. A registered hosting platform shall submit tax returns and remit tax payments in accordance with sections 12.20.050 and 12.20.053, except that the tax return shall set forth or include the aggregate amounts of all rents earned by and taxes due from the operators who use the hosting platform to rent or offer to rent rooms through the hosting platform. To the extent a hosting platform collects taxes on behalf of an operator, the operator's liability for those taxes shall be deemed satisfied.
- H. A registered hosting platform shall obtain and preserve evidence sufficient to support all room rental transactions subject to this chapter and all claimed exemptions from payment, collection, or remittance of the room taxes under this chapter in accordance with section 12.20.070. To the extent a hosting platform may assign anonymous account numbers to operators using the hosting platform, when inspecting records the department shall inspect the required records in an anonymized fashion, unless the department has obtained a release of information from the operator or an order to produce identifiable operator information issued through a binding legal process.
- I. A registered hosting platform is not subject to section <u>12.20.090</u>, tax lien.
- J. Except as expressly provided for in this section, a hosting platform is subject to all other provisions of this chapter.

(AO No. 2016-66, § 2, 6-21-16; AO No. 2019-99(S), § 1, 8-20-19)

12.45.051 - Registered hosting platforms.

- A. Registration, collection, and remittance required. Every hosting platform that agrees to accept a motor vehicle rental payment from a motor vehicle renter pursuant to section 12.45.020, subject to exemptions specified in subsection 12.45.051A.1., shall obtain a certificate of registration prior to renting motor vehicles to persons subject to this chapter, and shall collect vehicle rental tax and remit the tax to the department on behalf of all rental agencies, as defined in section <u>12.45.010</u>, for which it provides this service.
 - 1. Exemptions.
 - a. The following rules apply to exemptions from subsection A.:
 - i. Branded hosting platforms used exclusively for a particular rental car brand and its affiliates are exempt from registration.
 - ii. Tour companies, travel booking agents, and wholesale vehicle rental agencies are exempt from vehicle rental tax collection and remittance to the department for each vehicle rental transaction meeting the following criteria:

Section F, Item 3.

- (A) The rental of vehicles at an individual rental agency with 25 or more $\sqrt{}$ is properly registered with the municipality, per the Treasury Division's online published list of registered rental agencies; and
- (B) Collection of vehicle rental tax and payment of funds to the registered rental agency, either through direct transfer or subsequent billing from the registered rental agency.
- b. Any hosting platform subject to subsection A. that is wholly involved in vehicle rental transactions covered by this subsection A.1. shall not be required to register, collect, and remit vehicle rental tax to the department.
- B. Application. Application for a certificate of registration shall be made to the chief fiscal officer on a form provided by the department containing such information as the department may require. There shall be no charge for issuing a certificate of registration.
- C. Responsibilities. A rental agency that uses a registered hosting platform as the sole method for renting or offering motor vehicles for rent shall not be subject to this chapter to the extent the registered hosting platform performs the responsibilities of a rental agency, with the exception of section <u>12.45.150</u>, maintenance and inspection of documents and records.
- D. A hosting platform applying for a certificate of registration under this chapter shall provide security for its fiduciary performance in accordance with section 12.45.055, security for fiduciary performance. Evidence of such security shall be submitted to the department with the application.
- E. Taxes collected by a registered hosting platform pursuant to this chapter shall vest in the municipality upon collection. The hosting platform has a fiduciary duty to the municipality for these taxes. The taxes shall be segregated from the hosting platform's funds, at least by book account, and held in trust for the exclusive benefit of the municipality until remitted to the municipality.
- F. A registered hosting platform shall submit tax returns and remit tax payments in accordance with sections <u>12.45.060</u> and <u>12.45.070</u>, except that the tax return shall set forth or include the aggregated amounts of all motor vehicle rents earned by and taxes due from the rental agencies who use the hosting platform to rent or offer to rent motor vehicles through the hosting platform. To the extent a hosting platform collects taxes on behalf of a rental agency, the rental agency's liability for those taxes shall be deemed satisfied.
- G. A registered hosting platform shall obtain and preserve evidence sufficient to support all motor vehicle rental transactions subject to this chapter and all claimed exemptions from payment, collection, or remittance of the vehicle rental taxes under this chapter in accordance with section 12.45.150. To the extent a hosting platform may assign anonymous account numbers to rental agencies or individuals using the hosting platform, when inspecting records the department shall

inspect the required records in an anonymized fashion, unless the department has obtained a Section F, Item 3.

information form the rental agency or individual, or an order to produce identifiable information issued through a binding legal process.

- H. A registered hosting platform is not subject to section <u>12.45.110</u>, tax lien.
- I. Except as expressly provided for in this section, a hosting platform is subject to all other provisions of this chapter.

(AO No. 2020-55, § 3, 10-1-20)

Zaletel

Submitted by: Assembly Vice Chair

Assembly Member Sulte Assembly Member Volland

Prepared by: Assembly Counsel's Office

For reading: September 10, 2024

ANCHORAGE, ALASKA AO No. 2024-81(S), As Amended

AN ORDINANCE OF THE ANCHORAGE MUNICIPAL ASSEMBLY AMENDING ANCHORAGE MUNICIPAL CODE SECTION 12.20.031 TO REQUIRE REGISTERED HOSTING PLATFORMS THAT COLLECT AND REMIT ROOM TAXES ON BEHALF OF OPERATORS OF SHORT-TERM RENTAL UNITS TO COLLECT AND REPORT CERTAIN INFORMATION WITH THEIR ROOM TAX RETURNS.

WHEREAS, Short-Term Rentals (STR) is a relatively new rental housing market that has grown exponentially in recent years through rental hosting platforms such as AirBnB, VRBO, and others; and

WHEREAS, the Municipality of Anchorage is facing a housing shortage and is working to increase housing supply in the Municipality through a variety of measures and Short Term Rentals have shown to be a factor in the housing crisis in some communities in the United States both for the positive and for the negative; and

WHEREAS, the Anchorage Assembly passed and approved AO 2023-110(S-1), As Amended, on March 19, 2024, by a vote of 7-5, intended to regulate STR's within the Municipality by requiring a license and insurance coverage, to ensure compliance with applicable provisions of Municipal Code for land use, fire, health and other regulations, but it was vetoed by the Mayor and no vote to override was taken; and

WHEREAS, there is a need to understand the STR market and its impact on the local housing market and inventory, and on the neighborhoods in which they operate by first gathering data from STR platform hosts; and

WHEREAS, Anchorage Municipal Code section 12.20.031 requires a hosting platform for STRs to register with the Finance Department to collect the Municipality's room tax and remit to the Department on behalf of all operators for which it provides that service, reporting it in an aggregate amount only; and

WHEREAS, in the past the registered hosting platforms have taken a position that identification of each individual operator using its service and their individual room rental and collection information is considered proprietary information by platform hosts and is not provided to the level required to understand the market and whether a problem exist; and

6

10 11 12

9

13 14 15

17 18

19

16

26 27 28

29

25

30 31 32

33

38

39

40 41 42

43

44

WHEREAS, records in the possession of the Municipality which are exempt from disclosure include "[p]roprietary information which a ... provider reasonably requires to be kept privileged or confidential to protect the property interests of persons providing the information or data" under AMC section 3.90.040G.; and

WHEREAS, it is the intent of this ordinance to require quantitative data informative of the number of individual STRs served by a hosting platform and other relevant information while protecting proprietary and confidential information; now, therefore,

THE ANCHORAGE ASSEMBLY ORDAINS:

Anchorage Municipal Code section 12.20.031 is hereby amended to read as follows (the remainder of the section is not affected and therefore not set out, unaffected subsections are included for context):

12.20.031 Registered hosting platforms.

- Α. Registration, collection, and remittance required. Every hosting platform that agrees to accept room rental payment from a guest pursuant to section 12.20.020, subject to exemption rules specified in section 12.20.031A.1., shall obtain a certificate of registration prior to offering services to operators subject to this chapter, and shall collect room tax and remit the tax to the department on behalf of all operators for which it provides this service.
- В. Application. Application for a certificate of registration shall be made to the chief fiscal officer on a form provided by the department containing such information as the department may require. There shall be no charge for issuing a certificate of registration.
- C. Responsibilities. An operator who uses a registered hosting platform as the sole method for renting or offering for rent a room shall not be subject to this chapter to the extent the registered hosting platform performs the responsibilities of an operator, with the exception of section 12.20.070, maintenance and inspection of records. ***
- G. A registered hosting platform shall submit tax returns and remit tax payments in accordance with sections 12.20.050 and 12.20.053. except that the tax return shall set forth or include the aggregate [<u>number of operators and rooms rented and</u>] [AGGREGATE] amounts of all rents earned by and taxes due from the operators who use the hosting platform to rent or offer to rent rooms through the

AO 2024-81(S) regarding data reporting from Short Term Rental hosting platforms Page 3 of 4

 hosting platform[, aggregated by zipcode. The department may determine a different regional area designation than zipcode for the hosting platform's return]. To the extent a hosting platform collects taxes on behalf of an operator, the operator's liability for those taxes shall be deemed satisfied.

- 1. In addition to the foregoing tax return information, a registered hosting platform shall submit contemporaneously with the tax return a list of all rooms rented from operators who used the hosting platform to rent or offered to rent those rooms and for which the hosting platform collected taxes. Notwithstanding section 12.20.060, the statistical information derived from these supplemental room information reports is public. The supplemental room information submittal shall include:
 - <u>a.</u> the number of operators the taxes are submitted on behalf of.
 - b. for each room rented during the reporting period: the location information that is displayed on the public listing on the hosting platform, whether it is a room or an entire dwelling unit, and if an entire dwelling unit whether it is a single-family home, duplex, triplex, accessory dwelling unit, or multifamily construction.
 - The location information may be reported in an aggregated method by a geographic area delineation as determined by the chief fiscal officer.
 - c. presentation of the date required by a. and b. separately for each month in the tax reporting period.
- H. A registered hosting platform shall obtain and preserve evidence sufficient to support all room rental transactions subject to this chapter and all claimed exemptions from payment, collection, or remittance of the room taxes under this chapter in accordance with section 12.20.070. To the extent a hosting platform may assign anonymous account numbers to operators using the hosting platform, when inspecting records the department shall inspect the required records in an anonymized fashion, unless the department has obtained a release of information from the operator or an order to produce identifiable operator information issued through a binding legal process.

*** *** ***

AO 2024-81(S) regarding data reporting from Short Term Rental hosting platforms Page 4 of 4

1	(AO No. 2016-66, § 2, 6-21-16; AO No. 2019-99(S), § 1, 8-20-19)	
2		
4	Section 2. This ordinance shall be effective January 1, 2025.	
5		
6 7	PASSED AND APPROVED by the Anchorage Assembly this 10th day of	
8	September, 2024.	
9		
10		
11		
12	ATTEST: Chair	
13 14	Chall	
15		
16		
17		
18	Municipal Clerk	

STR Regulation Methods

CBJ STR Task Force 6MAR25

Permit/License Requirements

Requires an STR owner to obtain a permit or license before operating; details and processes vary by jurisdiction

- 2024: 436 registered STRs
- 2025 YTD: 310 registered STRs
- Permit fee: none
- Appx 40-45 known out of compliance. Potential more, but unknown.

Benefits & Positive Impacts	Challenges & Negative Impacts
Creates accurate STR data for local	Time-intensive to implement and
governments; generates revenue for	enforce; may deter some current or
enforcement; creates accountability	potential operators
for operators	

Zoning Restrictions

Adding STR definitions and specifying allowed zoning districts to control where STRs can operate (NB: in their discussions, the Assembly was generally less interested in regulating via land use & zoning versus regulating via standalone policy)

Benefits & Positive Impacts	Challenges & Negative Impacts
Preserves neighborhood character;	Restricts property use; could impact
focuses STR concentration in areas	property values in restricted zones;
suited for tourism minimizing	implementation may be delayed due to
neighborhood disruption	ongoing T49 & Comp Plan rewrites

Neighborhood and/or Building Restrictions

Regulating STRs at the neighborhood or building level to address localized impacts

• This option is likely not tenable without additional staffing due to the enforcement complexity and the amount of regular/changing communication with many entities that would be required.

Benefits & Positive Impacts	Challenges & Negative Impacts
Allows for neighborhoods or buildings to allow or opt-out from STR use	Creates complexity in enforcement and confusion for operators; could create arbitrary winners and losers

Density Limits

Setting limits on the number of STRs within a geographic area or requiring minimum distances between STRs

Benefits & Positive Impacts	Challenges & Negative Impacts
Prevents oversaturation in	Reduces opportunities for new STRs;
neighborhoods; helps to preserve long-	potentially favors early or wealthier
term housing stock	adopters of STR business model

STR Bans

Prohibiting STRs entirely

Benefits & Positive Impacts	Challenges & Negative Impacts
Simple to understand and	May harm tourism economy;
communicate; only allows for housing	encourages illegal STRs and
units to be used as long-term rentals	unregulated activity
(30 days or more)	

Cap on STR Units

Limiting the total number of STRs allowed within the community

- Enforcement points of view:
 - Easier & quicker to determine if any given STR is permitted to operate
 - May incentivize more illegal operation if prospective operators view it as unfair
 - Annual lottery or first-come-first-serve options exist, may require additional staffing

Benefits & Positive Impacts	Challenges & Negative Impacts
Controls STR market size; ensures long-term housing availability for residents	Reduces income opportunities for new operators; potentially favors early or wealthier adopters

Cap on STR Days of Operation

Restricting the number of days an STR can be rented annually to preserve residential use

Benefits & Positive Impacts	Challenges & Negative Impacts
Encourages longer stays which redu	uces Limits flexibility for travelers and
transient rental impacts; supports	operators; may effectively ban STRs
residential neighborhood character	with overly strict thresholds; extremely
	difficult to enforce

Minimum Rental Periods

Setting a minimum number of nights per stay to discourage STRs or certain property uses

• This option is generally more attractive to communities struggling with social/neighborhood impact issues more than housing access/affordability.

Benefits & Positive Impacts	Challenges & Negative Impacts
Reduces the amount of turnover	Could create "dark houses" that sit
between short term tenants which is	empty instead of hosting visitors while
assumed to minimize disruption to the	the owner is not using the home
neighborhood	

Maximum Number of STR Permits per Person

Capping the number of permits per owner to limit market professionalization and favor small operators

• While not impossible, addressing and dealing with loopholes would take significant staff time and Assembly policy calls and legal analysis.

Benefits & Positive Impacts	Challenges & Negative Impacts
Limits market domination by large	Reduces economy of scale for
entities; keeps STR opportunities	professional operators; may encourage
accessible to smaller operators	workarounds like proxy ownership

Owner Occupancy Requirements

Requiring owners to live on-site part-time, full-time, or within a certain distance to manage the property

- Decision point: does live on-site mean in the rented dwelling unit, or on the parcel? Communities do both. In the dwelling unit favors housing availability. On the parcel favors individual business opportunity.
- It is probably not legal (commerce clause) to require *owners* live on-site, but is probably is legal to require primary residents (e.g. owners or long-term renters) to live in either the dwelling unit or on the parcel as an occupancy requirement to permit STR activity.

Benefits & Positive Impacts	Challenges & Negative Impacts
Ensures responsible management and on-site accountability; preserves neighborhood character	Excludes remote property owners; may reduce STR availability and investment in local properties

Residency Requirements

Mandating that STR operators be city or state residents

• While not fully litigated, this regulatory option would face significant legal hurdles on its own.

Benefits & Positive Impacts	Challenges & Negative Impacts
Retains STR income within the community; aligns STR use with local needs and enforcement capacity	Disqualifies property owners who would otherwise be responsible STR operators; Could create "dark houses" that sit empty instead of hosting visitors while the owner is not using the home

Platform Data Sharing

Requiring platforms to share STR data with local governments and remove non-compliant listings

Benefits & Positive Impacts	Challenges & Negative Impacts
Improves regulatory compliance; aids code enforcement; provides ability to	Negotiating a data sharing agreement can be time consuming and difficult;
have noncompliant listing removed	the data provided may be incomplete
from platform; Smoother STR tax collection	and/or difficult to use

What general feedback or thoughts do you have about short term rentals in Juneau?	How would you propose to regulate short-term rentals?	Name (First)	Name (Last)	Entry Date
Short-term rentals like Airbnbs can worsen Juneau's housing shortage by taking housing units away from long-term renters. This can lead to higher rents for local residents.	I wouldn't know, all I know is the data showed short-term rental conversions have caused between 300 and 600 homes in Juneau to no longer be available for long-term rentals and that's bad for locals.	Savanah	Moreno	3/2/2025 13:44
I love using short-term rentals (STRs) whenever I travel. I appreciate that some homeowners in Juneau can offset their high property taxes by turning their homes into STRs. My family, like many others, is working hard to earn extra income to remain in Juneau.				
We should support entrepreneurs and allow the market to develop naturally. If there is an oversaturation of STRs, occupancy rates will decline, and property owners will have to adapt their strategies. There's no need to spend money on a task force to figure out what is already common sense.	I wouldn't get involved; instead, I would allow things to resolve themselves naturally like what's already happening. I understand that having too many short-term rentals			
Property taxes keep rising, and the hotel tax imposed by the city is astronomical. It feels like the city is making it increasingly difficult for residents to succeed and thrive in our community!	(STRs) could reduce the availability of long-term rental homes. Most of the Airbnbs and VRBOs on the market wouldn't be suitable as long-term rentals. Given the current interest rates, it is nearly impossible for someone to buy a	Amanda	Kohan	2/25/2025 16:26
I love this town, but I'm disappointed by the high cost of living, which has forced some wonderful families to move away. Instead of wasting time regulating STRs, the city should focus on addressing our garbage issues. I'm frustrated by the lack of concern for our landfill and worried about the future for residents who cannot afford the high dump fees or cope with the limited operational hours. We should take inspiration from Ketchikan's landfill and find ways to run our operations more effectively.	house and rent it month-to-month while turning a profit. The only viable way to recoup some of the investment in a home purchase is to list it as a short-term rental.			
One additional comment: I have noticed that for the most part, the people who are against AIRBNBs in their own community are the same people that use AIRBNBs when they travel.		Greta	Wade	2/25/2025 15:30

What general feedback or thoughts do you have about short term rentals in Juneau?	How would you propose to regulate short-term rentals?	Name (First)	Name (Last)	Entry Date
If one of the charges is to recommend regulatory actions for STRs to improve housing availability in Juneau. It would also be helpful to see the data identifying all factors that limit housing availability in Juneau. It would also be helpful to see the data identifying all factors that limit housing availability in Juneau. As the owner of an STR and a long-term rental, I see many benefits to the community with both models. For our STR, we pay 14% taxes and in addition, we employ a hard-working person to clean it regularly. We host visiting travelers and offer them a cost effective way to travel. We serve as ambassadors for Juneau and facilitate great stays for our visitors. For the LTR, we are not paying much in taxes and we are not employing anyone to clean it. The benefit is that we are providing housing for a couple and they are good neighbors and members of our community. I do feel that STRs are regulating themselves. Originally, there weren't many and the nightly price was high. As the market has become saturated, the nightly prices are now fairly low. The free market is regulating itself. The lower nightly prices are pushing many properties back into LTR status. These things take time. In Anchorage, it doesn't really pay to have an Airbnb anymore and so, there has been no need for regulatory intervention beyond sales tax increases. As the owner of an STR, I am the owner of a business. I find it frustrating to be targeted in a way that is different from other industries. I don't have a Tier I, II, or III pension awaiting my retirement. CBJ has land and should release the land for development instead of trying to squash business ambitions. With a lack of federal and state supported social infrastructure—pensions and reasonably priced health insurance—many of us have resorted to hustling in the gig economy. With the proceeds from our STR, we were able to buy the dilapidated property at 923 Glacier HWY and now turn it into a LTR. We never would have been able to invest in this building that sat empty for y	There are many other ways to address the housing	Greta	Wade	2/25/2025 15:17
We have run a short term rental in our home for about 5 years. After renting locally for several years, from 1991 to 2010, we stopped because no one was renting and we had experienced bad tenants who caused considerable damage. There was a sense of entitlement from local tenants due to landlord-tenant laws. We were told by them more than once that since they were renting they had the right to do whatever they wanted. During the session, we rent to a legislative person. We have renting short term to be a very rewarding experience, both financially and with the people we have met. Guests are respectful and grateful, we enjoy sharing the Juneau area with them and because visits are short, we can fix anything that needs taken care of in a timely manner. We feel we should be able to choose who we rent to as it is our property. We live on-site and can monitor our guests and be available to them quickly. It would be a hardship for us to close this business.	Some regulation should probably be implemented. I have heard of people being evicted from their apt building so that the owner could sell it to a tour company for their seasonal employees to use. Does this mean it is empty the rest of the year? Companies that come here and buy up properties to rent out seasonally, especially from out of state, should be limited in some way. Property owners who pay property taxes and are residents of the city and state should be allowed to rent their property as they see fit.	Shawn	Hatt Cohen	2/20/2025 12:12

What general feedback or thoughts do you have about short term rentals in Juneau?	How would you propose to regulate short-term rentals?	Name (First)	Name (Last)	Entry Date
Any housing is good for Juneau, including short-term rentals.	Over regulating does not create supply, but rather just the opposite. If our market wants short term rentals, then lend encouragement and recognize their contribution to the financial stability of our community.	Renda	Heimbigner	2/20/2025 11:39
To whom it may concern: I would like to address the residential housing shortage that Juneau is facing. There are four groups of people desiring residential housing: 1 - Permanent Juneau residents who do not own their home. 2 - Legislators and their staffers. 3 - Seasonal tourist industry workers. 4 - Independent travelers. These four groups in need of housing are served by: 1 - Local home owners renting their houses, accessory apartments, duplexes, etc. 2 - Out of State investment companies owning multiple units. 3 - Tourism companies providing seasonal housing for their employees. 4 - Hotels. For the last ten years, Juneau's population has been slowly declining, down to a bit over 31,000 permanent residents in 2024. Therefore, of the four groups in need of housing, the 1st, and 2nd have not increased, but the demand for rentals has only increased. This leaves the demand coming from seasonal tourist industry workers and independent travelers. According to the Juneau tourism survey 2024, the number of visitors to Juneau has increased 334% from 1995-2023, and with it the seasonal tourism related workforce. It is therefore apparent that most of the shortage in Juneau's residential housing units is due to the increase in the demand from the tourism industry, specifically by the seasonal tourism workers. I therefore ask why is the burden of providing housing not on the companies that rely on the seasonal staff and lock up residential rental units that would otherwise be available to permanent residents? Why is the city favoring the income opportunities of one group, the tourism industry, while restricting it on other groups, such as local homeowners who would like to be able to supplement their income with an occasional short term rental of their residence? And lastly I would like to remind CBJ that the short term-rental "problem" is something the city created by soliciting Juneau homeowners to turn their houses into short term rentals during the Ironman Triathlon. But now, CBJ would like to someho	require housing in Juneau, then the city can engage their employers, specifically the tourism industry for solutions.	Jacek	Maselko	2/20/2025 11:33

What general feedback or thoughts do you have about short term rentals in Juneau?	How would you propose to regulate short-term rentals?	Name (First)	Name (Last)	Entry Date
I am writing to urge you to take a balanced approach to short-term rental (STR) regulations. Rather than imposing overly restrictive measures that could harm local homeowners, small businesses, and tourism, I encourage the city to use tax revenues from STRs to help fund affordable housing initiatives. My family has lived in Juneau for four generations, and I care deeply about the future of our community. I have been a property manager for 25 years, a property developer, and electrician. As you consider regulations on short-term rentals (STRs), I urge you to take a balanced approach—one that preserves the economic benefits of STRs while using their tax revenue to help address our city's housing needs. Short-term rentals are a vital part of Juneau's economy. They provide homeowners with much-needed supplemental income, support local businesses, and accommodate visitors who contribute to our tourism-driven economy. any Juneau residents, myself included, recognize the value that STRs bring to our community, not just for visitors but for the locals who rely on them. To also note- they provide housing to miners who work 2 weeks on, 2 weeks off, as well as healthcare providers for specialty clinics who would prefer to be in a house rather than a hotel. Many southeast residents come to Juneau for medical needing to cook and the use of laundry that makes STR so appealing and needed. Short-term rentals have become an essential part of our city's economy, benefiting homeowners, local businesses, and visitors alike. They provide residents with supplemental	same. Petersen hill phase 2 is unable to move forward until funds for an emergency secondary access is secure, per Dan Bleidorn, Lands Manager. Taxes collected from STR's should be redirected to fund the infrastructure costs to move this project forward for a long term solution to provide affordable housing. Let's not kill the golden goose. STRs are not the enemy; they are an opportunity. With thoughtful policies, we can ensure that short-term rentals continue to benefit Juneau while also investing in housing solutions that serve our community.	Lars	Powers	2/19/2025 10:37
They have made home ownership easier in a high tax environment. Renting out a room or a mother-in-law apartment on a short term basis is often the difference in making home ownership affordable	I wouldn't propose any regulation. If it is determined by the Assembly that some regulation is needed it should only be imposed prospectively as individuals have made investment decisions based on the current market dynamics (tourism levels/tax levels/ housing price levels) and diminishing the financial equation may push existing property owners that rely on short term renting into default or bankruptcy. Any prospective regulation will likely limit the number of short term rentals in our community (with the correlated negative impact on the economy) as well as diminish the ability to achieve home ownership for some.	Deven	Mitchell	2/15/2025 16:44

What general feedback or thoughts do you have about short term rentals in Juneau?	How would you propose to regulate short-term rentals?	Name (First)	Name (Last)	Entry Date
We pay more than enough taxes, sewer/water is very costly, and needs to be reduced. Placing water meters is the only fair & equitable way to meet that challenge.	No regulation.	Richard	Stern	2/10/2025 13:51
I think - We need incentives for local owners to rent to local residents. (I believe) The number of STRs is a contributor to why housing is hard to find. We need better enforcement of slumlords that are not held accountable for poor conditions, but we also need better ways for owners to recoup losses from destructive tenants.	Regulate the number of units (equally). Regulations: Don't overlook neighborhood issues like traffic, fire access, minimum lot size, signage, lighting, and parking in relation to neighborhood harmony. Consider the type of construction - number of bedrooms, fire separation, dwelling size. Water Utility—I don't think they should be required to be metered if they are not already metered. Offer an alternative cost structure, an extra 25%- 60%, depending on size and booking rate. Create a tax - either a business license or a tax based on the size of the ADU- larger units should have higher fees. Fines for non-compliance should be included in any regulations. The incentive for local owners to rent to locals could be through tax credits or reduced mill rates. If funding is made available to the public for housing, please be specific about the type and duration of what is required. Make them follow the program or pay it back!	Valley	Resident	2/10/2025 9:35

What general feedback or thoughts do you have about short term rentals in Juneau?	How would you propose to regulate short-term rentals?	Name (First)	Name (Last)	Entry Date
Short-term rentals do have a "downward pressure" effect on the availability of housing for all residents, however they also have many "upward positive" effects on the local economy that directly benefit all CBJ residents including those that do not operate short-term rentals. Lack of volume and quality of overnight accommodation within the CBJ is a restricting factor for the acquisition of market share of business, meeting, and tourism independent travelers. There simply is more demand than supply for quality overnight occupancy for independent business, meeting, and tourism travelers to the CBJ, which is self-evident as to why there is a strong short-term rental market. The CBJ should strive to preserve a competitive, professional, high quality short-term rental market and seek to benefit all citizens through generation of sales tax. Quality marketing efforts by the CBJ as a short-term rental destination should be an effort by the CBJ that is supported by the revenue generated from CBJ Sales taxes collected. Overall, private property rights rule the use of property including short-term rentals, however business licensing and collection of CBJ sales taxes is a reasonable expectation as it is for any business operating and providing delivered goods and services within the CBJ.	nousing availability relief within the CBJ.	David	Summers	2/5/2025 14:06

What general feedback or thoughts do you have about short term rentals in Juneau?	How would you propose to regulate short-term rentals?	Name (First)	Name (Last)	Entry Date
Let people use their property as they see fit. Earning a return on your real estate investment should be your prerogative. If renters do not disturb neighbors with noise, cars, or loud parties, then, as with all residents, action can be taken. Let market forces prevail.	Don't. Let the market work itself out.	Wayne	Roberts	2/4/2025 12:00
Happy to see registration and enforcement of sales and hotel tax. Would like to ensure the opportunity for long time owners to Airbnb their home when not in use by owners. Would like to see grandfathering in on any new regs for any owners that have been paying taxes appropriately for years, long before it was tracked. Would like to see balanced discussion about the need for STR in Juneau based on tourism numbers and also summer employment needs.	Continue to regulate and monitor appropriate sales and hotel taxes are submitted. Require an AK biz license. Grandfather in previous STR owners and perhaps limit how many STRs an owner can have? Allow for OOS owners who have owned the property for decades to continue using the property as both their own and seasonal STR when not in use by owners.		Sargent	2/2/2025 22:01
Who owns my house? If I purchase a house, improve it, maintain it and pay taxes on it, is it *my* house? If someone thinks there is a housing shortage, does that turn my house into someone else's house? Who then owns my house and will that person take care of the upkeep and maintenance and tax payments afterwards? How can someone who has done nothing at all for the house and has paid nothing at all for the house become a person that can tell me what I can do with my house?	Let the legal owner decide entirely how to regulate the property they own.	Will	Hicks	1/31/2025 10:06

What general feedback or thoughts do you have about short term rentals in Juneau?	How would you propose to regulate short-term rentals?	Name (First)	Name (Last)	Entry Date
I think the renting public has a huge mis-conception about STR's, and by continuing to debate it over and over it just builds on a false narrative that STR's are the reason for the rental shortages in Juneau. Rentals have been short in Juneau for years, long before the creation of STR's. It ebbs and flows based on many things, but the important thing is that all housing is important in Juneau, and it all fills a need. I have lived in Juneau for over 40 years. I sell real estate and administer the Juneau Rental and Housing page on facebook so am very familiar with the needs. This page has over 20,000 people. For full disclosure I have 5 regular rental units and 1 STR attached to my home that would never be suitable for a year round rental, as it is part of my home. Like it or not we are a seasonal town. We have folks that come for 6 months of the year to work the tourist season, and then we have the legislative season where staffers need housing for 6 months. We are also seeing hospital and search staff coming on 3 to 6 month contracts to work. This is a huge majority of our housing needs. Folks looking for year round rentals are very frustrated because they want a year lease. By the very definition these folks are not rent STR's because they are over 30 day rentals. Many people like doing the 6 month/6 month rentals and I don't see anything wrong with this as it is all needed housing in our community. There are also folks that are snow birds and rent their house out during the winter. This also isn't a STR as it is over 30 days, but it still provides housing for part of the year. If you go on the Air BNB website and count the number of units it shows, that is not an accurate reflection of units that would be year round rentals. I have a unit that shows (my personal house) that I listed during the iron man competition and have left it on there in case I ever decide to do it again. The listing still shows as a unit in the total count although is not used and no plans to use it as such. The biggest shortage that	The only regulation I wouldn't be opposed to is restricting big corporations from coming in and buying housing units to be used strictly as STR. However, this is a problem we do not have in Juneau. There are local tourist companies that have purchased housing for their employees and then they do rentals for 6 months in the off-season, but again these are not STR's. Any unit attached to someone's home should be able to be used however they desire. This is a protection I have seen in other markets. Again, the concern being corporations buying up property to use as STR's. We don't have the property available to worry about this issue. I would be happy to participate in anyway on the task force. I really do care about housing, but I do see a group of folks characterizing it in a false manner. All housing is important in our community.	JoAnn	Wallace	1/30/2025 12:37
The free and open market with minimal regulation is the cornerstone of our republic. Taxi cab services have been challenged by the free-form Uber and Lyft model. Therefore taxi cab licensing is suffering. Retail malls have collapsed as the nation's biggest mall (Amazon) exists entirely online. The video rental service, Blockbuster, gave way to Netflix. On and on and on. So now hotels are competing with VRBO, AirBNB, etc. These new models of short term accommodations are changing the hospitality market. This trend must be accepted; it is inevitable.	The issue is that of zoning. Should residents have to tolerate a recurring cycle of tenants coming and going at neighbors' houses or apartments? Current law says yes only if such turnover occurs no more than once a month. Interestingly, hotels are allowed to rent their rooms longer than 30-days while houses, condos and apartments are not allowed to rent for less than 30-days. This current status seems to unreasonably favor hotels.	Wayne	Coogan	1/30/2025 10:55

What general feedback or thoughts do you have about short term rentals in Juneau?	How would you propose to regulate short-term rentals?	Name (First)	Name (Last)	Entry Date
I'm concerned this is getting out of control. We are allowing people to run businesses in residential areas, diminishing access to housing. I understand the desire to have some short-term rentals, I'm not anti-Airbnb, I use the website too. I am hearing that people are building new houses specifically to be used as short term rentals, diminishing the available buildable land for families. I am hearing that apartment owners are being contacted by big companies to run their rentals for a fee instead of dealing with renters themselves. I am hearing that people are not selling their "starter" homes and electing to make it a short-term rental, reducing the affordable housing opportunities for first time home buyers in the area. We are fortunate if there are truly only 400ish short-term rentals in Juneau, many other destination towns down south are being plagued by outside companies buying up real estate and making them short term rentals. It is only a matter of time when that becomes more popular here, the new condo building by Fred Meyer has 9 units being managed by the same team.	I suggest: Limiting short term rentals to people with business licenses, limiting short term rentals for the business to operate to one per six long term rentals, limiting short term rentals to locals with a permanent address in Juneau, making it a requirement for a conditional use permit to be obtained to lease the property on Airbnb, VRBO, etc. That way the PC can determine individually if the rental is a good fit for the neighborhood, and if there are too many in a certain neighborhood, they will be able to keep tabs on that. I wish you all luck in this journey, and thank you for your time!	Shannon	Crossley	1/29/2025 13:32
They need to be much more strictly regulated to prevent wealthy developers/landlords owning multiple properties, and either not living here therefore not keeping money local or concentrating that type of wealth when we have such a dearth of affordable housing options for lower income people in town. If it's a mother in law or attached apartment, and a year-round local is renting it out for supplemental income, that's very different from someone snapping up properties and contributing to the housing shortage.	Require permits with more stringent oversight and consequences for not being properly permitted. Limit quantity of properties allowed to be rented by a single individual or company. Raise property taxes in brackets per square feet of total property owned, therefore gathering more tax dollars from people with multiple units.	Cate	Ross	1/25/2025 15:01
Short term rentals in a proper living space (bed, bathroom, kitchen/kitchenette) should be heavily disincentivized. Short term rentals may be a small contributor to a glaring housing shortage in Juneau, but every housing unit available to long term residents will help this problem.	Short term rentals that are not occupying a proper living space (bed, bathroom, kitchen/kitchenette) should be allowed. Short term rental of a proper living space should be closely monitored and regulated. Each property having a short term rental in a proper living space should be taxed an additional 10%-20%. An owner of multiple properties having short term rentals in a proper living space should pay this tax for each property with the short term rental. This money should be set aside for low income housing development (not \$350k condos).		Sielbach	1/24/2025 6:39
Currently market demand by visitors incentives owners of residential property to offer their properties as STR. This has resulted in serious shortage of residential rentals for our local population. I believe that corporations (many likely from outside of Juneau or even outside of the state) have bought up residential properties for the purpose of offering units as STR.	I suggest that STRs should be required to register with the CBJ and should be allowed to operate under rules established by the CBJ. Most important owners of STRs would be limited to residents of Juneau. Number of units rented as STR by one owner should be limited - no more than 2. Besides hotel sales tax the CBJ could require an additional tax to cover the cost of managing this program.	Amy	Paige	1/23/2025 10:41
If short term rentals are such a problem, why doesn't the city do something to limit the number of cruise ship passengers? It is the seasonal workers that feed the industrial tourism machine that are the cause of the shortage of rental space Do something about the cause of the problem. Don't try to regulate those who are to providing housing, whether they are profiting from it or not.		DAVID	AUDET	1/21/2025 16:44

What general feedback or thoughts do you have about short term rentals in Juneau?	How would you propose to regulate short-term rentals?	Name (First)	Name (Last)	Entry Date
Generally I think it is disrespectful to the community at large for owners to rent out their properties on a short-term basis. Along with 2nd-home owners who live here only seasonally (whether they rent their dwelling out the rest of the time or not) these STRs are the single biggest strain on the limited resource of housing in Juneau and present a significant barrier to prospective first-time homebuyers like myself. I appreciate efforts to create more housing but honestly this should not be needed - there is enough already! It is wasteful to construct ever more housing only to have half of the new, overpriced condos inevitably be bought by people who already own property and have no intention of renting to locals who live and work here. This is classism, simply put. Those who have hefty savings and equity can do whatever they want and make tons of money, while those who have been renting in this overpriced town face ever-increasing barriers to homeownership. And those who wish to rent pay ever-increasing portions of their income to do so. The cost of buying a house, trailer, or condo is going up at an unsustainable rate, a rate that far outpaces wages. My wife and I have both served the community in public-sector jobs since 2018 and have watched as our prospects of ever being able to own property here slip further and further away. We love Juneau and we love living here but if current trends keep up, we will be looking at leaving.		Lou	Eney	1/21/2025 12:08
What property owners do with their own property, their own investments, and how they choose to make a living, or pursue their own dreams and goals, is NONE of the city's or government's business. STR entrepreneurs have zero responsibility towards local housing challenges. What other of a person's private property is up for CBJ to regulate and control? STRs already pay 14% tax to the city	NO regulation!!!	Corey	Alicks	1/21/2025 10:07
I have no problem with short term rentals. These are an important part of Juneau's tourism industry and a godsend to people who need extra money to make ends meet, especially in these days of high property taxes, vanishing pensions and COVID loan repayments. These rentals provide accommodations for summer travelers, as well as for visiting doctors, nurses, state employees and others. With the limitations already imposed on cruise ships, STR income is also necessary to offset the reduction of cruise ship-related revenue. It's disturbing to see the Assembly push a severe anti-tourism agenda, including plans to regulate individuals into bankruptcy and poverty. Money from tourism is what keeps Juneau vibrant. Without it, people will leave for areas that are less regulated and expensive. If the goal is to turn Juneau into another small community like Sitka or Gustavus, this is the way to do it. Further, regulations targeted at controlling what individuals can do with their personal property fly in the face of Alaska's historic stance of individual freedom.	I recommend not regulating short-term rentals. Rather than trying to rationalize a pre-determined regulatory outcome, the Assembly should find ways to incentivize developers to create more housing. What kind of "housing" is the Assembly after? More single-family homes, condos or apartments? Who are the people needing housing? Short term rentals are equivalent to neither long-term nor low-income housing. Forcing individuals to give up the only way many have to supplement their income, will not result in more low-income housing. It will only drive seniors and others into hard times. Forcing homeowners to sell their homes because they can no longer afford to pay their utilities or property taxes simply puts more people on the street.	Maryann	Ray	1/20/2025 18:38

What general feedback or thoughts do you have about short term rentals in Juneau?	How would you propose to regulate short-term rentals?	Name (First)	Name (Last)	Entry Date
I think they pose a problem, but not as large a problem as the occupancy rate of homes owned by older folks. We don't have much in the way of retirement homes in Juneau, and as seen by the recent study, more housing pressure is caused by lower occupancy rates with older people who don't have kids living at home anymore. I would suggest finding ways to mitigate that. Second homes should be discouraged by taxes, and second homes should definitely not qualify for the 150k property tax exemption for seniors. That seems super simple to me. If you don't get the PFD, you should not get any tax exemption. Consider raising property taxes for second homes (not sure how that would be implemented). I'm sure you can look to Tahoe, etc for examples.	 Owners of short term rentals must be PFD recipients Limit current number of short term rentals that can be owned by one person to 2 or so. Consider a lower limit for people setting up new short term rentals in the future. Consider upping the bed tax, and having a portion of that money go to the affordable housing fund, instead of almost all going to Travel Juneau. 	Alex	Burkhart	1/19/2025 16:55
While I understand that these rentals only consist of a small percentage of residential units, I think they are making a huge impact on the affordability of life in Juneau. I've lived in Juneau since 2010, and have seen many units that friends have lived in go off the long term rental market, or only show up as a 6 month lease from mid-October to late March and an air bnb for the rest of the year. Some individuals were even told leave despite having been faithful tenants for multiple years. This includes mother-in-law apartments, condos, and entire houses. These oddly termed leases may serve people transitioning to Juneau in the short term, but present issues to students, legislative staff, and those who want to live in Juneau year round. What's more, is this shortage has presented a choke on pricing, as many long term rentals have greatly increased in price, far ahead of the rest of market inflation and average salary growth.	I think this could be done a number of ways. -Many ski towns have limits in the amount of rentals allowed to register in a specific radius or neighborhood, and Juneau could pull from these examples. Juneau could limited this number, possibly by a lottery or in a first come/first serve manner relative to when properties were first registered, with the number of beds or units allowed set to mirror a percentage of Juneau's population it could slow the growth of this market. -I also think there could be a higher tax on these rentals as short-term residential units that differs from how a hotel is taxed. If these units cease to be much more profitable than a long term rental, the extra work may make it less worthwhile. -I understand that beyond the JSLP, Juneau doesn't have specific zoning laws, but I am also curious if expanding our zoning laws has been looked into, as these traditionally residential units are now effectively being used for strictly commercial purposes. Additionally, this sort of use wasn't really considered years ago when the Borough's planning was first formalized, but I appreciate that the assembly is taking a concerted look into it now. -To address a counter arguments, there could also be special permits issued for events like the Iron Man if there is future concern for vacation rental needs. -If property managers are concerned about the hit on their investments, I don't have much sympathy. They can still gain relatively passive income through long term rentals, or sell their properties at what is likely going to be a gain if the landlord business doesn't fit their larger portfolio or lifestyle. I am planning to move to Anchorage in the spring, largely because I can't afford to live here anymore. I love Juneau, and I have a good job and some savings, but I can't afford a	Ariel	Svetlik	1/19/2025 15:24

What general feedback or thoughts do you have about short term rentals in Juneau?	How would you propose to regulate short-term rentals?	Name (First)	Name (Last)	Entry Date
While I understand the need for short term rentals (seasonal workers, family/friends coming in from outlying communities) and respect the opportunity for homeowners to do what they want with their property, I think the amount of short term rentals directly contributed to my family's difficulty in finding a long term rental in Juneau. We had orders to Juneau in February 2023 and immediately set to work finding a rental for our family of 4 and 2 dogs. We inquired after probably 10 houses and finally found one through the Coast Guard network. We signed a 2 year lease sight unseen (that has us paying approximately \$800 over BAH after utilities are factored in), and when that is up there's a high probability that our family will choose to leave my active duty husband here to finish his tour in Juneau while we move somewhere with more places to rent. The long term rental market here is unreal, and because of that we have told our Coast Guard friends to avoid the area at all costs.	Tax the property owners appropriately.	Mallory	Padron	1/19/2025 12:57
Short term rentals and corporate housing is really hurting the Juneau community. There are plenty of homes sitting empty during winter due to the tourism industry. Designated housing should be built for these business owners so permanent housing can open up for those who want to live here year round and for elders looking to downsize.	A city wide tax is sufficient. There is no real way to police this issue since property sale price disclosure is an option here.	LC	Wilson	1/18/2025 9:51
They're not good for juneau. We need affordable housing local, hard working residents. I'd say limit them in anyway possible.	This is the tough? Make them get a business license and limit the number allowed. Just like liqueur license. Put a limit. We need more year round housing. Not short term.	Timi	Tullis	1/18/2025 5:39
They're not good for juneau. We need affordable housing local, hard working residents. I'd say limit them in anyway possible.	This is the tough? Make them get a business license and limit the number allowed. Just like liqueur license. Put a limit. We need more year round housing. Not short term.	Timi	Tullis	1/18/2025 5:34
I can't wait to see how CBJ intends on regulating a private citizens property. We provided a beautiful setting out the road on our property for tourists.and others visiting family. While staying at our property, these people from all over the world spent considerable amounts of money supporting Juneau's economy. This task force does not have a good smell to it.		Rick	Moe	1/18/2025 3:45

What general feedback or thoughts do you have about short term rentals in Juneau?	How would you propose to regulate short-term rentals?	Name (First)	Name (Last)	Entry Date
Thank you for allowing us to comment. We began renting out our fourth bedroom, which has a separate entrance and a kitchenette and its own bathroom when my mother passed away in 2005. For the first few years we rented it out in the summer for a month or two and had family stay there when they were visiting during the other months. During the winter, September to through April, we generally rented the space as a seasonal residence to teachers or students. We have also rented it long-term to people who wanted to stay through the summer, when we didn't have any commitments to family, were traveling or did not have the time to run it as an Airbnb. What we are concerned about is not being able to use our home for whatever kind of rental we choose or need. As you can see from our story, we have used that extra part of the house in a lot of different ways. Currently we have long-term renters in there and we don't plan to open it up as an Airbnb for a while. We would guess that could be the same for other people. Those extra spaces in people's homes aren't "businesses". They are a way to bring in extra money when needed as in our case when we were helping our children through college. When we do run it as an Airbnb, we pay a 12% sales tax on it. This does bring money into the city. The bottom line is the city should definitely not get involved in regulating private individuals use of their home space. That could be an extra bedroom or an attached apartment, etc. We do think there is a difference when developers and landlords have completely separate apartment units that they are only renting out for short term rentals. This does hurt the rental market in Juneau. But by and large we would say the Airbnb's being offered by individuals, of which we know several, are primarily residents who are using some part of their property to supplement their income. We are providing needed lodging for travelers during the tourist season, paying taxes to the city on that income and enriching the independent travelers experienc	That is definitely a tricky question. Because Juneau is a tourist town, I actually don't think the city should regulate short term rentals. Short term rentals are dependent on tourism for the most part. Tourism is important to Juneau. Supply and demand is at work here There is only so many short term rentals that can't exist with certain tourism levels Eventually, when there are enough rentals, the short-term market will max out and people will have to depend on long-term income through permanent residence. When we started with Airbnb back in the early days, there were only a handful of Airbnb's in town. Now there are many, but their occupancy rate may not be as good. We are glad the task force is studying these issues and we plan to follow the process and get involved if we can.		Badilla	1/17/2025 22:46
They make our housing situation very unfair for locals. I am strongly against all short term rentals.	Limit them by permit tied directly to population, similar to liquor liscences. No more than 1% of housing can be short term rentals.	Starr	Parmley	1/17/2025 19:18
I believe they should be regulated and minimized. Juneau is an incredibly hard place to find housing and the short term rentals have exacerbated that and driven prices up even higher.	Some ideas: - limiting the number allowed within the city, as well as a person or family can not have more than one (I think this is the most important) - limit what can be charged for short term rentals - create a permit for short rentals that taxes the income they receive and goes towards supporting low income rentals		Swan	1/17/2025 16:55

What general feedback or thoughts do you have about short term rentals in Juneau?	How would you propose to regulate short-term rentals?	Name (First)	Name (Last)	Entry Date
I feel that hotels in Juneau don't serve the visiting population adequately, so there is some need for some short term rentals. However, there shouldn't be a large number of units sitting empty outside of the prime tourist season. Affordable housing should continue to be the top priority for the city. One consideration, though, should be that since housing IS so expensive, one way that middle income people like me are able to afford living here is by having accessory units with varied income sources (i.e. legislators, travelling professionals i.e. nurses, independent travelers). If hotels are sitting empty in the winter, that is a source of shelter that should be considered.	If regulation is implemented, I would prefer that it not prohibit folks like me from having one accessory unit in our home which serves the legislature January to May and short term renters the rest of the year. We are just creatively figuring out how to afford to live here. A quick thought that I would suggest is that if a person buys housing stock that has previously been for long term rental or owner occupied, they be limited to one unit that can be changed to short term rental. So if a building has 4 units, 3 of them must stay long term. If it is a duplex or a house with an accessory apartment, one of the 2 housing units must stay long term or owner occupied. This would prevent/disincentivize someone from buying up a bunch of stock and making it all short term rentals. There could be an exception for employee housing as that is also severely needed. Thank you for your work on this!	Pagan	Hill	1/17/2025 13:18
Short term rentals have already wreaked havoc on affordable housing in many other cities across the United States, and we are seeing an increasing shortage in reliable housing for our own community members for the sake of STR's here in town. I personally know of two families (as in parents with small children) who have been evicted from their homes by landlords looking to convert their space into a short term rental. That means those are four working adults who have had to leave the community of Juneau and Alaska to make room for tourists and temporary stays.	I think creating stipulations around who is allowed to convert their home into a short term rental would help improve the market overall. For example, landlords based out of state	Mario	Zavala	1/17/2025 11:13
In some other cities, the only short term rentals allowed are rooms or apartments in homes with the owner present, owner-occupied. I believe that this is a good option for Juneau to explore. I believe that houses, apartments, condominiums, etc., should not be allowed to only serve as short-term rentals. This would free up properties for much needed longer term rentals. Any properties without owner-occupied status that are already serving as short term rentals could be considered for a burdensome tax to discourage this practice. Thank you for providing this comment period.	See above	Deborah	Rudis	1/17/2025 9:36

What general feedback or thoughts do you have about short term rentals in Juneau?	How would you propose to regulate short-term rentals?	Name (First)	Name (Last)	Entry Date
they own multiple rental properties in Juneau that they operate as short term rentals. We are great tenants with stellar references. We could not find a single rental that could accommodate our family, no hotel rooms that would allow our pets nor a storage unit to contain our belongings. The only option that we could find was to live out of a rented Uhaul truck. We had been searching the housing market for years to find a home we could afford and by a miracle we were able to purchase the only home we could afford (it's really not affordable) and closed on it 24 hours before we were evicted. We have been living in Juneau for a combined 22 years, we are valuable members of this community working in vital fields such as medical, education and the service industry. We were heartbroken to have to face the real possibility of having to to leave our community simply because we could not find shelter. We are far from the only family that has a similar experience in Juneau and we know many	I think it's appropriate to have a short term rental as an addition to your residence property, any additional properties should be long term rentals. When people own 10-15 properties and consider it their main source of income, that is operating a commercial business on a residentially zoned property and doesn't seem legal to me. If you want to make a living on STR's-build a hotel. STR's outside of ones primary residence property should be limited to commercially zoned areas as they are commercial		Parker	1/17/2025 9:04
houses for purchase, they exclude most locals from renting as they perfer certain clients like lawyers, doctors and legislatures and legislative employees. We have limited development of land here in Southeast Alaska, in truth i believe they holders should enter a raffle to pick the top 100 and cap it for the rest of Juneau, Alaska so we may have a chance at purchasing homes as the makers here is inflated and limited to what is available which is not much, they need to go rent prices are through the roof	Harder mandates, recertification rules and a lottery for who can be a short term rental in a cap of 100.00 the stateless need to change so that traveling seasonal professionals can rent and exit leases and that leaves properties for the rest of Juneau,AK limited housing, everyone can claim unquie views of ocean and trees and mountains we live in Southeast Alaska the whole landscape is beautiful and unique.	Bethany	Onibokun	1/16/2025 23:36
Imambars instead of folirists. I lindarstand homaowhars would like to make more money off	Issue permits like we do with liquor licenses; only have so many avalible.	Kaitlyn	Conway	1/16/2025 13:00

What general feedback or thoughts do you have about short term rentals in Juneau?	How would you propose to regulate short-term rentals?	Name (First)	Name (Last)	Entry Date
Short term rentals are essential to Juneau as it is the hub of southeast Alaska. I am an air bnb host most of my business comes from our neighboring communities, locals housing family from out of town ect. I am a seasonal worker that travels the state for large infrastructure projects. Air bnb provides a platform that allows my property to be occupied, guests shop, eat, sip, and tour local and I pay the 14% tax. If my business is to close i will not open my home up to long term rentals.	building site before construction and at final inspection. Iv walked through thousands of new homes around the state. Wasila is incredible you should go for a field trip. They are	Don	Meiners	1/16/2025 12:29
Short Term Rentals and seasonal rentals provide a necessary opportunity to address seasonal worker housing in Juneau. As a highly transient community with winter legislative workers, summer tourism workers, and shoulder season visitors, Juneau has long been a place with non-traditional housing. With a rise in the tourism industry, this has put pressure on local housing prices for long-term residents, but also provides an opportunity for additional income for residents.				
My thoughts on CBJ regulation on Short term rentals would be to continue with the current policy of a progressive taxation. Juneau currently has a 9% hotel tax on stays less than 30 days. For example, an additional tax could be placed on stays less than 7 days. This would encourage longer visits to the town and increase spending on goods which are taxed through sales tax. To address a housing shortage, I believe CBJ is doing the right thing by disposing of land holdings. Due to the high cost of maintenance for housing in Juneau, it's unlikely that large corporations will bid on these holdings. Research into past land auctions can be performed to see which type of buyers would likely bid on land. The high startup costs of development may encourage companies to bid for large housing projects, but as long as these units could not be rented out for STR they will help address housing. To achieve this, CBJ should fund more projects through the JAHF, allowing CBJ to put STR bans on these projects as is currently done. Unfortunately, CBJ has recently funded only a few projects to their full amount. By partially funding many projects instead of fully funding just a few, the STR restrictions would be more distributed.	Progressive short stay tax as is already in place with the 30-day or less hotel tax. Distribute JAHF to more projects so these properties are not used as short term rentals. See above.	Michael	Riederer	1/16/2025 10:12

What general feedback or thoughts do you have about short term rentals in Juneau?	How would you propose to regulate short-term rentals?	Name (First)	Name (Last)	Entry Date
success and many sleepless nights. It's sad day to see our communities to turn into these semi-dead environments, and I would put that down to greed and uncaring people. Mr. Gill 15750 'old' Glacier Highway	Make sure the owners take an active role in their local and immediate community. Thinking outside the box: 1. Rather than have properties remain empty maybe the owners could enable CBJ to rent them to facilitate community meetings. 2. Get reduced rates from property rental owners to pay for temporary housing for recently displaced families. 3. Set up a allowable number for registration in Community e.g. 1 rental property for every 50 or since CBJ has the number of Rental properties they come up with a more realistic ratio.	Kenneth	Gill	1/16/2025 9:24
I am in support STR. I propose to take a portion of the taxes collected and use this to give incentives to developers to develop new properties or opening up land for development. The revenue has the potential to invest in Juneau's future.	The current policy of registration is adequate and needed to gage the needs of the community.	Lulu	Powers	1/16/2025 6:25
Short term visitors are a totally different subject than housing availability for long term renters or buyers. Please do not mix the two, nor entertain options to restrict one thinking you will increase the other. Short term rentals are a preferred option for travelers who desire more privacy and better accommodations during their travels. Short term rentals create a welcoming community environment, encourage spending and produce community taxes that long term housing does not. Short term rentals also increase property values because they require more frequent care, maintenance and attention, thus producing properties in better condition than long term housing. Short term renters make better neighbors as they are excited to interact with locals and appreciate their surroundings while visiting. Short term renters also support small cruise ship vacations by allowing them to stay over in Juneau to shop and purchase excursions. Long term housing is more price sensitive than short term rentals. LTR's do not contribute the lodging tax that short term rentals do and properties are subject to renters that abuse the property. Long term housing is dependent on incentives for contractors and investors. Existing regulations increase costs to plan, build and renovate properties for long term housing, thus shrinking the investors return and discouraging their commitment to a thriving community.	Ensure properties are up to safety codes. Incentivize commerce with support, rather than restrictions Consider redirecting the 9% lodging tax to pay for water/sewer for all residents of Juneau	Renda	Heimbigner	1/16/2025 5:55

What general feedback or thoughts do you have about short term rentals in Juneau?	How would you propose to regulate short-term rentals?	Name (First)	Name (Last)	Entry Date
I am curious if any of the members on this committee have been a renter recently? Do you actually understand the rental market? Have you been kicked out of your home because the landlord jacked up your rent and you have had to scramble, tooth and nail, to find housing? Do you have a pet? Good luck. Don't have a car? Why even try. Housing is tight here - there are only so many properties, that can house only so many people. And a lot of them are in very rough shape, for very high rent. The counterargument to rental regulations is about government control of private property. And while there is some merit in that argument, to live in a functioning society, decisions must be made for the betterment of our community, NOT for individuals alone. Over the pandemic, there was a major shift in renting trends. Tourism ground to a halt and many, many landlords converted their properties - short and long term rentals - into AirBnBs and VRBOs. Honestly, look up Juneau on AirBnb and I bet you will be surprised at the number of properties that you recognize. Did you know that Squirez has converted all of their short term housing, beside their decrepit BAR into AirBnBs?? Did you know that the Imperial Bar downtown is thinking of doing the same? And why wouldn't they? The amount of money that can be made on renting these properties through AirBnb is astronomical. They can make the same monthly rent in a week. My question to you is - what would you like the poorest and the lowest of society to do? Where should we go? Should we join the homeless on the street? It seems like there are enough of them already. We need rental regulations so that there is housing for the lowest of us (heck even us in the middle class are struggling!) in society. For the cooks, the janitors, the teachers, the day care providers, the bus drivers, the single parents with kids. Are you annoyed by all the businesses short staffed around Juneau? Where exactly do you think people that work at Joannes or Subway are supposed to live when their last rental is n	I would create a lottery system. Only property owners that qualify for the PFD (meaning they are an Alaskan citizen) can enter a property. And only 1 property can be entered by each citizen every year. Multi-unit properties are ineligible. If your property is selected, you can rent it out as an AirBnB/VRBO for 1 year. You must lease it out to local renters for 2 years after that in order to re-enter the lottery. Set a finite amount of permits a year. Maybe 50? That, or make it so that only a room in an occupied house can be rented out. You cannot rent out whole homes on AirBnBs. ********** Also - please, please, please. For future "affordable developments" that CBJ offers grants to - there needs to be	Flannery	Ballard	1/15/2025 22:18

What general feedback or thoughts do you have about short term rentals in Juneau?	How would you propose to regulate short-term rentals?	Name (First)	Name (Last)	Entry Date
Good evening. My name is Morgan Holden. I am a recently retired US Coast Guard Commander and the current volunteer ombudsman to the US Coast Guard's D17. I have been an Alaskan resident since 2005, when I was first assigned to command USCGC NAUSON, homeported in Ketchikan AK (at the time). My husband is still active duty and we moved to Juneau in 2022 when I retired and we requested his assignment be here. We love Alaska and wanted to show our 3 children what American culture looks like away from major cities like Washington DC and San Francisco. Juneau has exceeded our expectations in every way with one exception - housing. We are an upper middle class, family of 5 with a dog. As soon as we knew we were getting assigned here we started looking for a home (in November 2021 for an August 2022 arrival) and everyone we talked to in the area said "good luck, housing is horrible there". They were right. I joined all the facebook groups regarding housing, contacted a real estate agent, and our local housing office. We thought we had a rental through a Coastie family but that fell through when the current tenant was extended. We arranged a house on Douglas with a family for them to pull out of the agreement the day we were flying here to see it (from Washington DC). In six+ months of searching that is all we could find for a 3 or 4 bedroom house/townhouse that would accept 1 dog. I was desperate so I started contacting short term rental places on AirBn or VRBO asking if they would accept us. During the few responses I got, it was "we make enough money in the summer to pay off the entire year's mortgage so we no longer do long term rentals". My husband and I flew to Juneau in April 2022 for 5 days expecting to become familiar with schools and extracurriculars for our children. Instead, we desperately went into a house purchasing search. On a layover in Seattle we got pre-approved for a loan. The next day we were lucky enough for the real estate agent to show us every single house that was on the market with 3 or 4 b	Admittedly, I am not familiar with the regulations that Juneau has on short term rentals I just know there are alot. Here are some things I would consider: - there can only be so many (%) in certain areas. - reduce the percentage of allowable short term rentals overall. - make it a requirement for entire homes/condos that want to be short term rentals to get approval from the city. - when historic short term rentals come up for sale, redact there ability to be one - put in a higher tax requirement over a certain number of years that would make it unappealing to be a short term rental. Reduce taxes on homes that are long term rentals - or give them a property tax reduction. - consider similar changes or reduced impacts for Juneau residents that live in their house full time but rent out 1 bedroom or a mother in law suite. - research what other towns/cities do. For example: The villages, Florida (which is an entire city with well over 100,000 people) changes tax laws after 4 weeks. So a family could rent out there house as a short term rental for 28 days a year but they have to pay a \$10,000 tax the moment it shifts to 29 days + (which is exactly the reason my mom chose to sell her house in that city instead of keep it and rent it out for snowbirds - their tourist season is winter) Thank you for convening a task force on this important topic.	Morgan	Holden	1/15/2025 20:54

What general feedback or thoughts do you have about short term rentals in Juneau?	How would you propose to regulate short-term rentals?	Name (First)	Name (Last)	Entry Date
I don't actually know how many STRs there are but i assume those that do exist are houses that could be rented out with year long leases or would be sold if the owners weren't profiting as much off of them.	I honestly would be ok with outright banning them since it seems like there are plenty of hotels, though I'm sure people would be pissed. In the town I moved here from, Ithaca, NY, they created a regulation that they would only be allowed in houses that were the primary residence of the host. So people could rent out a room in their house or their mother-in-law apartment or whatever, but it prevents people from buying up houses to use as air bnbs. I liked that rule and I felt like most of the complaints came from people who owned like 4 houses, and I understand that they were mad because they bought houses thinking they could do that but also if you own 4 houses, just sell some of them! I think that could be a good option because it still allows so airbnbs in town but prevents people from buying up homes just to airbnb them.	Phoebe	Koenig	1/15/2025 19:42
I think that this needs to be 30 day referral stay, and a resource for our citizens. (housing,schooling,health) etc. networking with other agenciescity.	City,State,Federal	Patricia	Tackett	1/15/2025 15:08
The Juneau STR Context on page 7 of the Juneau STR Starter kit talks about the benefit of STRs providing furnished housing for legislators and staff during session, however, this was not included on page 15 in the list of Positive Impacts of STRs. Having available housing is key in ensuring the state capitol remains in Juneau. Page 17 lists the following Nuisance and Public Safety Concerns • Crime • Noise • Illegal Building Conversions • Event/Party Houses As a long-term landlord for over 20 years, and an STR operator for the past 3, I can tell you I	The city should focus on promoting affordable housing projects, alleviate permitting restrictions making development cost-prohibitive and allow property owners to do with their personal property as they see fit (long-term rental, short-term rental or leave it vacant).	Michelle	Norman	1/15/2025 14:54
I get the reasoning behind it, but we have such a large homeless population here, those need to be long term rentals!	I think there should have to be permits for short term housing and only x amount of people can get a permit every year	Angela	Day-Nalan	1/15/2025 14:45
An audit of the housing picture overall seems to be a key place to start	I think there are plenty of cities that have already implemented short term rental restrictions. The National League of cities has a document named "short term rental regulations: a guide for local governments". I think their are likely many implemented regulations that Juneau could benchmark against rather then reinventing the wheel.	Dennis	smith	1/15/2025 11:06

What general feedback or thoughts do you have about short term rentals in Juneau?	How would you propose to regulate short-term rentals?	Name (First)	Name (Last)	Entry Date
STR's are part of the freedoms that property owner's should be allowed. This is the spirit of entrepreneurship our country was founded on. Property owners pay inflated taxes, often times huge mortgage payments, and now have to deal with more regulations on how they rent their properties; which is overreaching and unfair. STR's bring in tax revenue from visitors, and give our visitors more affordable options with the limited availability and price gouging of Hotels. Without tourist s Juneau economical environment would be severely impacted. It seems the issue with housing in Juneau is "affordable housing" and development/construction of more housing which should be the common sense focus of the local government. STR properties aren't affordable housing, likely in all cases. Why can't your initiative be to develop and construct more housing that is rent controlled/stabilized like every other Capitol City in the United States.	an affidavit.		Gonzales	1/15/2025 9:58
That the assembly is too fixed on STR. The Assembly's time is a resource much better spent in other critical areas of concern. Short-term rentals is an easy scapegoat for limited housing caused by decades of ill-conceived actions, post-covid repercussions, inflation, and an aging population unable or unwilling to relocate. That the JEDC research has already been done providing the support data that STR ARE NOT source of the limited housing concerns. I believe that to relieve pressure on hiring, some enterprises purchase properties to reserve for short-term or seasonal staff housing, which is unlikely to be a part of this STR taskforce focus.	In only a minimal manner. Registrations to ensure fair taxation is appropriate. Other regulations that otherwise inhibit free markets of local Alaskans are not!	Jodi	Van Kirk	1/15/2025 9:19

What general feedback or thoughts do you have about short term rentals in Juneau?	How would you propose to regulate short-term rentals?	Name (First)	Name (Last)	Entry Date
As someone who grew up here with no intentions of leaving but was forced to move due to the lack of available housing, I am very concerned about the volume of short term rentals in town. I left town in 2016 and returned fall 2024. Once I made the decision to move back home it took over a year and a half and multiple trips up here for me to secure housing. The population is shrinking but the housing situation seems to have gotten worse. I cant help but wonder how much of this is due to the rising popularity and profitability of short term rentals. I'm curious to see what the data shows.	I would propose some sort of mechanism to balance short term rentals and long term rentals. Without seeing some numbers it is hard to settle on one solution. There should be certainly be a limit to how many short term rentals one person or entity should be able to operate. Situations I support the use of a residence as a short term rental would be if it is a primary residence being rented during and extended absence of the resident, such snow birding, seasonal work, ect. Perhaps rather than limiting or banning short-term rentals there is a way to incentivize long-term rentals, tax incentives, zoning changes to make it easier to operate Long-term rentals alongside their primary residence but not short-term. Again it will be interesting to see what the data shows and what the task forces interpretation of it is.	Carleton	Shorey	1/15/2025 9:03
It's obvious to any local who has attempted to rent an apartment during the tourist season that STR and rentals catering to seasonal tourism employees make it extremely difficult to find a place, and drive the prices up. I'm a lifelong Juneau resident, and after moving away from Juneau for 1yr, I moved back this past summer and it was nearly impossible to find a suitable apartment in June. I ended up spending 2 months in MENDENHALL CAMPGROUND because there was no housing available, and when I did find a crappy place in lemon creek, it was a 1br for \$1250/month, THE SAME PRICE I PAID FOR A 2BR WATERFRONT APT AS RECENTLY AS 2019. Apparently the city thinks that giving loans to private developers to sell luxury condos and \$1800 STUDIO APARTMENTS as "affordable housing" is an absolute joke.	The city cant come up with a better plan than giving private developers money to produce unaffordable \$1800/month studio apartments. \$1800/month is affordable housing for someone who makes \$6000/month or \$70,000/yr. Can the people who think giving out these loans do that math? How can you call that "affordable housing"? If this is the best the city can do, look into public housing models. Singapore is a good example. Singapore is land-constrained like Juneau and if Singapore relied on private developers like CBJ, no one would be able to afford a home. Instead, Singapore HEAVILY subsidizes public housing through the Housing Development Board (HDB) and 80%+ of the population lives in that public housing. Citizens can choose to pay for an expensive condo from private developers if they want. In Singapore almost everyone can afford public housing. If you're low income, houses are subsidized to cost as little as < \$100/month. Be bold and creative looking for actual solutions like Singapore because your current "solutions" are absolutely terrible. Public housing could not only solve the housing crisis, but could also reduce homelessness. There are no barriers to this ACTUAL SOLUTON other than the CBJ's lack of ambition to do something which would actually help.	Dexter	Wilke	1/15/2025 8:19

What general feedback or thoughts do you have about short term rentals in Juneau?	How would you propose to regulate short-term rentals?	Name (First)	Name (Last)	Entry Date
Short term rentals are an essential piece of the Juneau economy. Keep in mind that every person who stays in an Airbnb is also contributing to the Juno economy through taxes. And I should also mention heavy taxes as they not only pay the 5% CBJ tax they pay the additional 9% lodging tax. Any discussion at the city level should make sure to take into account the increased revenue that the city makes from that extra 9%. Also tourism is our largest industry				
and there are not enough hotel rooms to support all of the people that come to visit During the summer. Airbnb's provide a more financially approachable stay for our visitors and keep the money in town as opposed to hotels which go to big non-local companies. I would be willing to bet that a good section of Airbnb's locally are owned and run by local people who are	Another proposal could be that all Airbnb's have to be on metered water and sewer if we think that would help increase some revenue by the city.	Corey	Murphy	1/15/2025 7:29
spending that revenue in this town. I understand that long-term housing is an issue in Juno that should be addressed, but I don't think it is the responsibility of individual local citizens to solve that or to stop their business hustle in order to provide housing for the full community. That should be done on a city level.	Another proposal could be to make sure that the owner of the property is an Alaska residence and an individual not a big corporate entity that is taking money out of our state.			
We struggled for a long time to get to a place where we could afford a house in Juneau. It was incredibly discouraging to again and again see houses snapped up only to pop up on Airbnb the next month. However, the flip side of that is we know multiple people who can only afford their mortgage because they have rental units on the property they own and live on.	There absolutely should be regulations, but to keep people in their homes, it cannot affect people who rent a part of their primary residence. Any cap or restrictions should not include those cases.	Michelle	Duncan	1/15/2025 5:33
They are a needed alternative to hotels. Juneau has the poorest accommodations for any tourist town I have very visited.	Don't. Allow the market to dictate. Juneau already has a shortage of accommodations. Encourage development, don't hinder small business.	Jessica	Price	1/15/2025 5:14
Residents should be allowed to own airbnbs on their property. We should ban non-resident individuals and organizations from owning and operating airbnbs. I am concerned by the occurrence of investment firms who own airbnbs and gobble up the local housing resources. It an outside business wants to do something similar, they can start a hotel or resort. Short term rentals are unfortunately essential for the legislative workforce and we don't want to make it any harder for them to come.	a ratio could be required between long term and short term rentals owned by an individual or local business wishing to own more units. For example if I want to own 5 airbnbs, I need to own 5 long term rentals.	Peter	Nave	1/15/2025 4:29
Prohibit any new short term rental and make a limited number of licenses available moving forward. Housing is a human right; profiting off housing is not.	Allow short term rentals in owner occupied homes. Verify they are owner occupied. For non-owner occupied, create a limited number of licenses and fine those operating without a license. Specifically define short-term rentals based on a specific duration of occupancy. We need housing for those here on contracts, etc (ie those here for 2 weeks and beyond) and legislative housing.	Anjuli	Grantham	1/15/2025 0:32

What general feedback or thoughts do you have about short term rentals in Juneau?	How would you propose to regulate short-term rentals?	Name (First)	Name (Last)	Entry Date
I am a new homeowner at 28 years old. I bought a house in Fritz cove with the intent of using part of it as a short term rental. Short term rental is appealing to me as a homeowner because I can rent spaces of my property at my convenience. My spouse and I worked very hard and sacrificed a lot for many years to purchase a home in Juneau. We did not have any assistance from family members. Buying our property took years of saving and planning for. Because we sacrificed for this property, and will now continue to pay for and maintain this property, we have should be able to determine how to best utilize the property for our families needs. Short term rentals are seen as a hot topic issue in Juneau. Having lived here for 4 years now and meeting well over 300 homeowners, renters, and seasonal workers, I have heard many complaints about the shortage of housing in this city. In my personal opinion, there is not so much a shortage of housing, but a shortage of housing for under \$2000 a month, and many people simply are unwilling to pay that amount. During our process of buying a home, we worked with an established realtor and looked at 9 different properties, and submitting offers on 4 of them before buying the house we own now. Several of the properties had "efficiencies" for short term rentals. My opinion was that these spaces were satisfactory for a vacationer looking to stay 3-7 days, but could not be utilized for long term rentals. In a vacation destination city (which is what Juneau is, we have over 1 million cruise passengers a town), it seems that the cost of living will continue to grow, and potential home buyers will have to find creative ways to make ends meet. I have seen this happen in my hometown in Idaho, where prices of homes have skyrocketed as it becomes easier to access grocery stores in the remote locations, or fly in for a week of fun. Juneau is on the same path as other remote areas in the US. Like us, home buyers are adjusting how they purchase properties. The city should not seek to limit	The city should not seek to regulate short term rentals. The laws of supply and demand will regulate the market in juneau. Placing limitations on properties will limit young families/first time home buyers. Most short term rentals are not viable for long term rental. I know if it were me running a short term rental as part of my property, and the city said I had to make it a long term rental, that I would rather not rent it at all.	Clayton	Housley	1/15/2025 0:16
We have rented out our mother-in-law apartment as both long term and short term in the past. I stopped using it as an airbnb several years ago because I felt guilty denying my fellow community members a place to live year round. I think it falls upon us to take care of each other especially when it comes to fundamental need like housing. Juneau, our community, has a shortage of housing. We should be doing what we can to help. Besides, it's not like we rent out our apartment for free. We are NOT running a charity. We just refuse to squeeze out every possible dollar at the expense of a healthy community.	Landlords who own multiple dwellings should have to limit the number of them they use as STR. People who rent out a room in their own homes that they live in should be allowed to do so. Airbnb makes this very easy. There should be an overall limit on how many airbnb or VRBO are licensed in the city and borough and they should be taxed the hotel rate. There should be some sort of entity to insure compliance.	Suzanne	Cohen	1/14/2025 22:23
I feel like there should be set limits for who can turn their property into a short term rental or Airbnb such as having lived in Juneau full-time for five years. This would prevent people from thinking they can come over here and buy property so they could just make money off of our community while not contributing to it.	Have more set limits and requirements on who can do that. Maybe have more incentives for getting locals to buy property here.	Elise	Pypaert	1/14/2025 21:24

What general feedback or thoughts do you have about short term rentals in Juneau?	How would you propose to regulate short-term rentals?	Name (First)	Name (Last)	Entry Date
I have one STR and 5 regular rentals. I do not feel the city should try to regulate this as all housing in Juneau is important. Like it or not Juneau is a seasonal housing town with needs for summer housing and legislative housing. Some folks prefer to cater to these clients instead of year round rentals. I have a housing and rental page with over 20k members and I have been the administrator of the page for over 10 years. We have a shortage of rentals that take pets. That is the hardest rental block for housing.	I have short term rentals in the Boise area and in South Dakota and neither place does any regulation on short term rentals. I feel like people should be able to utilize their private property however they like. Our STR is rented 90 percent of the to by a nursing professional for a minimum of 90 days. So it turns out not being a STR since it is usually over a 30 day rental. This is important housing needed in our community.	JoAnn	Wallace	1/14/2025 20:10
Please include as short term rentalsmany and I say many tour companies own houses, duplexes, properties for their summer workers and do not sublet off season. To look at the scope of the effects for young adults trying to affordable live in Juneau please consider these business residential properties as short term rentals Young adults cannot afford to live here, as a single person with a starting salary as an electrician, state chemist etcbuild affordable housing that matches cost of living in JNU: electric bill, food, fuel, phone, rent, Internet bill expenses with the derived monthly net income.	Like alcohol and cigarettes, this is a luxury, tax at an outrageously obscene rate ~ lesislatuve staffers and summer workers sure need to live here but so do year round residents. If a short term rental has dual purpose, say leg and summer season then that year that property owner could get a lowered rate but showing it is rented ~ hard as they overlap If by short term you mean the air BnB ~ Yipes It is just nuts that so many portfolios include these properties as money makers which in effect makes housing, shelter, unaffordable. It's maddening truly	Beth	Rivest	1/14/2025 18:55
Rental housing is a bussiness wether long term or short term. Businesses generate revenue for city workers and the comunity. Open more land for developement.	They already pay extra taxes on short term rentals. Why regulate them it is a business. We personaly own seven long term rentals and one short term. Rentals are not the reason for housing shortage. There has always been housing shortage in juneau. The real estate market is like it always has been supply and demand. Allow more building/ developement. This creates more property tax for city and bed/sales tax. Problem solved.	Jeff	Wright	1/14/2025 17:54
Put a cap on how many rental properties a person can have .	Put a cap on air bnb or just outlaw it in Juneau .	Claire	Norman	1/14/2025 17:48
STR's should be extremely limited or banned. As a former resident of Crested Butte, Colorado, I witnessed how they can change a town until a place where only vacationers and millionaires+ can afford to stay. The lack of available housing pushed out long term residents-down valley to Gunnison or out of state all together. Housing should be for community members, not for tourists. And landlords who make a profit off of STR's are greedy and without the community's interest at heart.	Ban STR's of single family homes and stand alone units. Allow still if it is renting a room in an already occupied home. I'm happy to assist with the data analysis/visualization - Alex.reich@alaska.gov	Alexandra	Reich	1/14/2025 17:23

- COMPILED LAWS OF THE CITY AND BOROUGH OF JUNEAU, ALASKA VOLUME II TITLE 69 - REVENUE AND TAXATION Chapter 69.07 HOTEL-MOTEL ROOM TAX

Chapter 69.07 HOTEL-MOTEL ROOM TAX¹

State law reference(s)—General taxation authority, AS 29.35.010(6).

Created: 2025-02-14 14:30:31 [EST]

Page 1 of 6 51

¹Cross reference(s)—Interest on moneys due, CBJ Code ch. 01.41; hotels, CBJ Code ch. 20.10.

69.07.010 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:

Hosting platform: Any person or entity who, for a fee, provides a means through which a transient may book a suite, room or rooms in a hotel-motel, regardless of whether payment is transferred through or processed by such platform.

Guest means an individual, corporation, partnership or association paying monetary or other consideration for the use of a sleeping room or rooms in a hotel-motel.

Hotel-motel means a structure, or portions of a structure, occupied or intended or designed for occupancy by transients for dwelling, lodging or sleeping purposes and includes any hotel, motel, inn or similar structure.

Operator means a person, firm, corporation or other legal entity who furnishes, offers for rent or otherwise makes available in the City and Borough rooms in a hotel-motel for monetary or other consideration, whether acting directly or through an agent or employee.

Person means an individual natural person.

Rent and *rents* mean the amount paid or promised, in terms of money, as consideration for the use by a transient of a room in a hotel, motel or other place of public accommodation.

Transient means a person who occupies or rents a suite, room or rooms in a hotel-motel for fewer than 30 consecutive days for the purpose of habitation.

(Serial No. 80-36, § 3, 1980)

Cross reference(s)—Definitions generally, CBJ Code § 01.15.010.

State law reference(s)—"Hotel or boardinghouse" defined, AS 08.56.070(2).

69.07.020 Imposition of hotel-motel room rental tax.

- (a) The City and Borough hereby levies a tax on hotel-motel room rentals for transients equal to nine percent of the room rent from January 1, 2020, to December 31, 2034. The tax imposed under this chapter shall automatically return to seven percent on January 1, 2035. The tax shall be applicable to all room rentals for transients unless the rental is specifically exempted from taxation by constitution or other valid law.
- (b) Each guest is responsible for the room rental tax imposed by this chapter and the tax shall be due and payable at the time the rent is paid. The tax shall apply to all rentals where the guest or transient indicates that the room will be occupied by the transient for less than 30 days. Room rentals for transients which continue for 30 or more consecutive days shall not be taxable for rentals on and after the 30th consecutive day. Rentals which are less than 30 consecutive days shall be subject to the tax even if the room or rooms were originally taken with the intent to use or occupy for 30 or more consecutive days. Any unpaid tax shall be due and payable when the transient ceases to occupy or use space in the hotel-motel.
- (c) Every hotel-motel operator or hosting platform renting rooms subject to taxation under this chapter shall collect the taxes imposed by this chapter from the transient guest at the time of collection of the charge for the room and shall transmit the same quarterly to the City and Borough. The tax imposed shall be shown on the billing to the guest as a separate and distinct item.
- (d) The tax imposed under this chapter shall not be levied on any sales or use tax levied under chapter 69.05 nor shall the tax imposed under chapter 69.05 be levied on the tax levied under this chapter.

(Serial No. 80-36, § 3, 1980; Serial No. 80-57, §§ 2, 3, 1981; Serial No. 84-34, § 2, 1984; Serial No. 88-17, § 2, 1988; Serial No. 2019-36, § 2, 8-19-2019, eff. 1-1-2020)

State law reference(s)—"Hotel or boardinghouse" defined, AS 08.56.070.

69.07.035 Exemption for nonprofit organizations.

The tax imposed under this chapter shall not be levied on transient room rentals to a buyer or made by a seller organized and administered solely by an exempt organization that has obtained a 501(c)3 or 501(c)4 exemption certificate from the Internal Revenue Service and an exemption certificate from the sales tax administrator.

(Serial No. 83-80, § 2, 1985)

69.07.040 Operator to add tax to rent.

Every operator shall add the amount of the tax levied by this chapter to the rent and the tax shall be stated separately on any sales receipts or slips, rent receipts, charge tickets, invoices, statements of account or other tangible evidence of the rental.

(Serial No. 80-36, § 3, 1980)

69.07.045 Monthly remittance of estimated hotel-motel tax.

- (a) Monthly deposit report. Every hotel-motel operator or hosting platform who incurs hotel-motel tax liability or a combined sales tax and hotel-motel tax liability, as levied under chapter 69.05 or this chapter, of \$1,000.00 or more in the month shall, on or before the 15th day of the month following the month in which the tax liability was incurred, complete a monthly deposit report declaring estimated hotel-motel tax liability and, if applicable, sales tax liability for the month and transmit the report to the City and Borough. If the 15th day is a Saturday, Sunday or federal, state or City and Borough holiday, the due date will be extended until the next business day. The United States Postal Service postmark shall determine the date of filing for mailed reports.
- (b) Amount of monthly remittance. At the time of transmitting the monthly deposit report, the operator or hosting platform shall remit to the City and Borough the total estimated amount of hotel-motel and, if applicable, sales tax due for the month for which the deposit report is filed.
- (c) Penalties. A late filing penalty of \$25.00 shall be added to all late-filed monthly deposit reports. In addition, late payment penalties will be assessed on monthly tax deposits when the operator or hosting platform fails to remit at least 80 percent of the total monthly hotel-motel tax and sales tax deposit due on or before the 15th day of the month following the month for which the deposit is required. The late payment penalty will be equal to one percent per month or fraction thereof of the total delinquent monthly deposit balance due. The delinquent amount shall be the difference between the total tax deposit due for the month and the amount of the deposit remitted by the seller. The delinquent monthly payment penalty will be assessed on the 16th day of each month or fraction of a month from the date of delinquency to the date of total payment or the due date of the hotel-motel tax return covering the monthly payment period, whichever is earlier.
- (d) Funding period adjustments. In addition to the monthly deposit and reporting requirements set forth in subsections (a) and (b) of this section, operators or hosting platforms are required to file period returns and remit the remaining unpaid hotel-motel tax due as required in subsections 69.07.050(a) or 69.07.080(c). If the hotel-motel tax due and payable by the operator or hosting platform, as required in section 69.07.050, is less than the total amount of the monthly hotel-motel tax deposits remitted to the City and Borough during that filing period, the excess balance will be applied to the operator's or hosting platform's next monthly

hotel-motel tax deposit, unless the operator or hosting platform elects in writing to have the balance refunded.

(Serial No. 91-35am, § 2, 1991)

69.07.050 Period returns, penalties and interest for delinquency.

- (a) Every operator or hosting platform shall on or before the last day of the month, unless the last day of the month is a Saturday, Sunday, or federal, state or City and Borough holiday in which case the due date will be extended until the next business day, immediately following the end of each filing period complete a return for the required filing period setting forth the total of all hotel-motel mom rentals, regardless of whether such transactions are taxable or nontaxable, the amount of hotel-motel tax due, and such other information as the City and Borough may require, and sign and deliver or mail the same to the City and Borough manager's office. Period returns shall be filed for the calendar quarters ending on March 31, June 30, September 30, and December 31 unless the seller is allowed or directed by the City and Borough manager to file for a different time period as authorized in subsection 69.07.080(c)
- (b) The tax levied under this chapter, whether or not collected from the buyer, except for credit transactions covered in subsection (c) of this section, must be remitted by the seller to the City and Borough at the time of transmitting the return, and if not so remitted or if the return is not timely filed, such tax is delinquent. A late filing penalty of \$25.00 shall be added to all late returns. The postmark shall determine the date of filing mailed returns. In addition, a late payment penalty of five percent per month or any fraction thereof, until a total late payment penalty of 25 percent has accrued, shall be added to all returns until such tax, penalty and interest thereon have been paid. Such penalty shall be assessed and collected in the same manner as the tax is assessed and collected. In addition to these penalties, interest at a rate of 15 percent per year on the delinquent tax from the date of delinquency until paid shall accrue and be collected in the same manner the delinquent tax is collected.
- (c) The operator or hosting platform shall report and pay over the tax to the City and Borough on the same basis, cash or accrual, the seller uses for reporting federal income tax. An operator or hosting platform reporting on the accrual basis shall be allowed a tax credit for tax previously paid by the operator or hosting platform on any rental made on credit to the extent the operator or hosting platform declares such debt to be uncollectible and a bad debt for federal income tax purposes. Such bad debt credit must be claimed on a timely filed quarterly tax report covering the quarter during which the operator or hosting platform declares the transaction a bad debt for federal income tax purposes.

(Serial No. 80-36, § 3, 1980; Serial No. 85-12, § 2, 1985; Serial No. 91-35am, § 3, 1991)

69.07.060 Reserved.

Editor's note(s)—Serial No. 2021-29(b), § 3, adopted September 13, 2021, and effective October 14, 2021, amended the Code by repealing former 69.70.060, which pertained to operator's compensatory collection discount, and derived from Serial No. 80-36 of 1980; Serial No. 91-35am of 1991; and Serial No. 2010-19, adopted June 28, 2010.

69.07.070 Assessment limitation periods; recordkeeping.

(a) The amount of any tax imposed under this chapter may be determined and assessed for a period of three years after the date the return was filed with the City and Borough manager's office. No civil action for the collection of such tax may be commenced after the expiration of the three-year period except an action for taxes, penalties and interest due for those return periods that are the subject of a written demand or assessment made under section 69.07.080 within the three-year period, unless the operator waives the protection of this section.

(b) In order to facilitate the administration and enforcement of the provisions of this chapter, each operator shall maintain and keep for a period of three years after the date of filing all of the period hotel-motel tax reports, forms and other records prescribed by this chapter or as prescribed by the manager or the manager's designee. The manager is specifically authorized and empowered to examine and inspect at all reasonable hours the books, records and other documents of any operator in order to carry out the provisions of this chapter.

(Serial No. 80-36, § 3, 1980; Serial No. 91-35am, § 5, 1991)

69.07.080 Delinquency failure to submit return.

- (a) Whenever any operator or hosting platform has become delinquent in the submission of the required filing period return for a period of 30 days, the manager shall make written demand by certified mail, return receipt requested, upon the delinquent operator or hosting platform for submission of the required hotel-motel tax return within ten days. In the event of noncompliance with such demand, the City and Borough manager shall make a hotel-motel tax assessment against the delinquent operator or hosting platform, the assessment to be based on an estimate of the gross transient rental revenue received by the operator or hosting platform during the filing period in question and such assessment shall be referred to the City and Borough collector and the City and Borough attorney for appropriate action to recover such tax.
- (b) Whenever any operator or hosting platform fails to submit the required filing period return after notice given as provided in subsection (a) of this section, or such return is reasonably believed by the manager to contain incorrect reporting, the manager may notify such operator or hosting platform in writing by certified mail, return receipt requested, that a hearing will be held upon the matter at a specified place and time, which shall not be less than 15 days after the date of the notice. The operator or hosting platform shall be present at the hearing and make available to the manager for inspection the operator's or hosting platform's books, papers, records and other memoranda pertaining to gross transient rental revenue required to make a determination of tax liability, if any. In the event of noncompliance by the operator or hosting platform, the manager may take such legal action, civil or criminal, or both, as provided for in this chapter or the civil or criminal statutes of the state, or both.
- (c) Whenever any operator fails to submit the required filing period return after notice given as provided in subsection (a) of this section, the manager may require such operator to submit returns and remit taxes on a monthly or more frequent basis.

(Serial No. 80-36, § 3, 1980; Serial No. 91-35am, § 6, 1991)

69.07.090 Suits for collection.

Taxes due but not paid or taxes collected but not transmitted may be recovered in an action at law against the transient guest or the hotel-motel operator. Tax returns shall be prima facie proof of taxes collected but not transmitted.

(Serial No. 80-36, § 3, 1980)

69.07.100 Prohibited acts.

- (a) No person may fail or refuse to pay the tax imposed by this chapter when it is due and payable to an operator or hosting platform authorized to collect the tax.
- (b) No operator or hosting platform may fail or refuse to make the quarterly returns required by this chapter.
- (c) No operator or hosting platform may fail or refuse to pay to the City and Borough in the manner provided in this chapter the tax imposed under this chapter.

(d) No operator may advertise or state to the public or to any guest or renter, directly or indirectly, that the tax or any part of it will be assumed or absorbed by the operator or the hotel-motel, or that the tax will not be added to the rental, or that it will be refunded, nor may an operator absorb or fail to add the tax or any part of it or refund any tax, or fail to separately state the tax to the renter or guest.

(Serial No. 80-36, § 3, 1980)

69.07.110 Violations a misdemeanor.

Any person, firm, copartnership or corporation violating any of the provisions of this chapter is guilty of a misdemeanor.

(Serial No. 80-36, § 3, 1980)

69.07.120 Inspection of business license.

Each operator who exercises the taxable privilege of engaging in the hotel or motel business within the City and Borough consents to the inspection of his or her state business license in order to facilitate the operator's accomplishment of the provisions and objectives of this chapter.

(Serial No. 80-36, § 3, 1980)

69.07.130 Sale of business; final tax return; liability of purchaser.

If any operator sells out the operator's hotel or motel business to another operator, the operator shall make a final tax return within 15 days after the date of selling the business and the purchaser, successor, successors or assigns shall withhold a sufficient portion of the purchase money to safely cover the amount of such taxes, penalties and interest as may be due and unpaid to the City and Borough, showing that all tax obligations imposed by this chapter have been paid; and further provided, if any purchaser of a business fails to withhold from the purchase, money as provided in this section, the purchaser shall be personally liable for the payment of the taxes, penalties and interest accruing and unpaid to the City and Borough on account of the operation of the business by any former owner, owners or assigns.

(Serial No. 80-36, § 3, 1980)

69.07.140 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 every person engaging in the hotel or motel business 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 person is sold at a hotel-motel 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 office of the recorder for the City and Borough recording district in the manner provided for federal tax liens in AS 43.10.090—43.10.150. After such filing, it shall be superior to all other liens except those for property taxes and special assessments.

(Serial No. 80-36, § 3, 1980)