

## **Notice to Register for Remote/Marketplace Facilitator Sales into Alaska**

The Alaska Remote Seller Sales Tax Commission has passed its Uniform Code, as it applies to Remote Sellers and Marketplace facilitators. This is a streamlined Code that accommodates the individual rates and exemptions of multiple jurisdictions within Alaska, with single-level, statewide administration. A website dedicated to the Commission can be found at <https://arsstc.org/> - this will include all applicable information.

The Commission reduces the burden on interstate commerce by providing 1) software that has been approved by the taxing authorities reflecting rates and exemptions, attached to GIS-mapped delivery; and 2) software that provides a single access point for filing returns and remittance, including batch returns. These can be accessed at:

- Registration, returns and remittance - <https://arsstc.munirevs.com/>
  - If a remote seller or marketplace facilitator meets the criteria threshold set out in the Commission's Uniform Code then registration is encouraged immediately
  - Collection should begin according to the effective date of member municipalities; please follow the collection and return policy adopted by the Commission
- Tax look up map (beta) - <https://alaska.ttr.services/>
  - As members adopt the Code, their information herein will be updated and additional features added
  - Please utilize the API code for access to rates and GIS-mapping

In the months to come, we expect dozens of additional local governments to adopt the Code. Sellers will be notified on a rolling basis of their effective dates, and returns will become allowable as they adopt. The Commission expects that by the end of this fiscal year – June 30 – jurisdictions responsible for the majority of sales tax collected in Alaska will have adopted the Code and expect compliance.

If you have any questions about how to register or submit returns and remittance, look up rates and exemptions, or need guidance at all, then please don't hesitate to contact us at [amstp@akml.org](mailto:amstp@akml.org) or by phone at (907)790-5304.

### **Code Reference:**

#### Section .040 – Obligation to Collect Tax - Threshold Criteria

- A. Any remote seller or marketplace facilitator must collect and remit sales tax in compliance with all applicable procedures and requirements of law, provided the remote seller or marketplace facilitator has met one of the following Threshold Criteria ("Threshold Criteria") in the previous calendar year:
  1. The remote seller's statewide gross sales, including the seller's marketplace facilitator's statewide gross sales, from the sale(s) of property, products or services delivered into the state meets or exceeds one hundred thousand dollars (\$100,000); or
  2. The remote seller, including the seller's marketplace facilitator, sold property, products, or services delivered into the state in two hundred (200) or more separate transactions.
- B. For purposes of determining whether the Threshold Criteria are met, remote sellers or marketplace facilitators shall include all gross sales, from all sales of goods, property, products, or services rendered within the state of Alaska.

Section .230 Sellers with a physical presence in the taxing jurisdiction.

- A. Sellers with a physical presence in a Taxing Jurisdiction and no remote or internet-based sales shall report, remit, and comply with standards, including audit authority, of the Taxing Jurisdiction.
- B. Sellers with a physical presence in a Taxing Jurisdiction that also have remote or internet-based sales where the Point of Delivery is in a different Taxing Jurisdictions shall (i) report and remit the remote or internet sales to the Commission; and ii) report and remit the in-store sales to the Taxing Jurisdiction.
- C. Sellers with a physical presence in a Taxing Jurisdiction that also have remote or internet-based sales where the Point of Delivery is in the same Taxing Jurisdictions shall report and remit those remote sales to the Taxing Jurisdiction.
- D. Sellers and marketplace facilitators that do not have a physical presence in a Taxing Jurisdiction must report and remit all remote sales to the Commission.
- E. For all purchases the tax rate added to the sale price shall be as provided in the Taxing Jurisdiction's sales tax code, based on point of delivery.
- F. A marketplace facilitator is considered the remote seller for each sale facilitated through its marketplace and shall collect, report, and remit sales tax to the Commission. A marketplace facilitator is not considered to be the remote seller for each sale or rental of lodging facilitated through its marketplace, wherein the seller is considered to have a physical presence in the Taxing Jurisdiction.