



Remote Seller Registration and Collection Policy

Overview:

- Remote Sellers are required to register with the Alaska Remote Sellers Sales Tax Commission and begin collection of sales taxes for sales into cities and boroughs that have adopted the Remote Sellers Sales Tax Code.
- The Alaska Remote Sellers Sales Tax Commission will be referred to as the “Commission” in this publication.

Remote Seller Registration and Sales Tax Collection:

- Remote sellers must register with the Commission and begin collection of sales taxes as early as the first week of February 2020 for sales into cities and boroughs who have adopted the Remote Sellers Sales Tax Code.
- Registration with the Commission need only be done once by each remote seller.
- As cities and boroughs adopt the Remote Seller Sales Tax Code, collections within those cities may begin.

Registration Requirement:

- Alaska cities and boroughs are in the process of reviewing and adopting the Alaska Remote Seller Sales Tax Code.
- As a city or borough adopts the code, remote sellers not already registered with the Commission are required to register within 30 days for sales into those cities and boroughs.

Sales Tax Collection Requirement:

- Remote sellers are encouraged to begin collection of sales taxes immediately upon registration.
- Remote sellers are required to begin collection of sales taxes after the 30-day registration period expires. A sales tax collection grace period may apply.

Sales Tax Collection Grace Period:

- The Commission acknowledges there may be technical and practical reasons a remote seller cannot begin collecting tax by expiration of the 30-day registration period. The Commission has established a grace period to help remote sellers comply with their collection responsibility.
- The grace period will be available up until the first day of the month that follows the 30-day registration period.
 - For example:
 - Code adoption is on February 10, 2020. 30-day registration period expires March 11, 2020. Grace period lasts from March 11 up to April 1, 2020.
 - Code adoption is on February 25, 2020. 30-day registration period expires March 26, 2020. Grace period lasts from March 26 up to April 1, 2020.
- Remote sellers are expected to begin collection as soon as they are technically and practically able to do so. The latest acceptable collection start date is the first of the month following the 30-day registration period as discussed above.