



# NEWS NOTES

2020 QUARTER 3

Jurisdiction	Code Adoption
City & Borough Yakutat	5/11/2020
City of Dillingham	5/8/2020
City & Borough Sitka	4/29/2020
City of Unalaska	4/28/2020
City of Kodiak	4/18/2020
City of Gustavus	4/13/2020
Petersburg Borough	4/6/2020
City of Cordova	4/1/2020
City of Palmer	3/24/2020
City of Adak	3/17/2020
Haines Borough	3/10/2020
City of Nome	3/9/2020
City & Borough Wrangell	3/1/2020
City of Seward	2/24/2020
City of Soldotna	2/24/2020
City of Seldovia	2/24/2020
City of Homer	2/24/2020
City of Kenai	2/24/2020
Kenai Peninsula Borough	2/24/2020
City of Wasilla	2/24/2020
City & Borough Juneau	2/3/2020

## STRONGER TOGETHER!

We hope that this newsletter finds you well and healthy in these unusual times. Our program and your participation provide an essential lifeline to communities around Alaska. Our residents have always depended on mail order, and even more so now. By being able to increase tax collection compliance across the state (in all those communities that are hard to spell and pronounce!) we are a vital part of ensuring economic stability for governments, local businesses, and residents. Thank you for helping us help our members.

### What Counts as Physical Presence

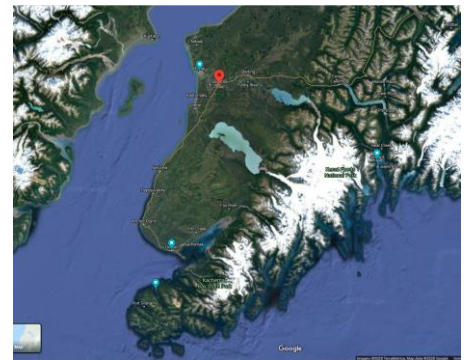
We are familiar that more well-known examples of a storefront, warehouse, or service agents constitute physical presence within a community. But physical presence also occurs with equipment rentals which are considered tangible property. Sales tax on renting of items such as specialized equipment, computers, and phones is considered physical presence and should be filed and remitted directly to the relevant jurisdiction. Companies with consultants that host parties and facilitate on-line orders, even if they do not take money or provide goods directly, also count as physical presence.

### Kenai Peninsula Borough and its Five Cities

What is a borough anyways? It is Alaska's version of a county. All boroughs have towns within them for whom they help administer taxes but not all towns in are within a borough; and not all towns within a sales tax borough have their own sales tax. You are now probably familiar with seeing Kenai Peninsula Borough (KPB) and its five taxing cities: Kenai, Soldotna, Seldovia, Seward and Homer.

They are each individual towns and Kenai is separate from the KPB. The KPB also has non-taxing towns such as Fritz Creek or Sterling. Please ensure that you are

using the delivery address to determine applicable tax rates and verifying taxability through the TTR tax look up map (<https://alaska.ttr.services/>) or by using their API code. Contact us for more information on the API code.



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*May 31<sup>st</sup> is the deadline for April 2020 tax filing.*

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