



NEWS NOTES

2020 QUARTER 4

Jurisdiction	Code Adoption
City of Saxman	10/1/2020
City of Ketchikan	8/20/2020
City of Houston	8/13/2020
City of Bethel	8/1/2020
City of Thorne Bay	7/21/2020
Ketchikan Gateway Borough	7/20/2020
City of Toksook Bay	6/28/2020
City of Togiak	6/24/2020
City of Saint Paul	6/11/2020
City of Mountain Village	6/9/2020
City of Tenakee Springs	5/28/2020
City of Craig	5/21/2020
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

WINTER IS HERE!



Archives, University of Alaska, Fairbanks

Image courtesy of University of Alaska, Fairbanks Archives

The snow has started falling and the holidays are nigh. Alaskans are ordering gifts for loved ones and are settling into the long nights of winter. On winter solstice (December 21) our southern-most member Ketchikan has 7:07 hours of daylight; while our northern-most member Nome has 4:02 hours of daylight. We here at the Alaska Municipal Sales Tax Program (AMSTP) have been spending our short-lighted days working to improve our filing and tax look up systems; identifying clarifications issues with the ARSSTC Uniform Code; conducting outreach to other sellers and marketplace facilitators; and establishing procedures. From all of us at AMSTP, we wish you a wonderful holiday season and a peaceful new year.

Delivery from “the Lower 48” or Alaskan Hubs

Many companies do not deliver to Alaska. Alaskans, instead, have products delivered to a common



carrier company (usually) in Washington, which then transports merchandise to Alaska. Inside Alaska, many companies supply products to remote communities

and deliver the products to a local common carrier which then ships the merchandise to the Alaskan community.

According to the ARSSTC Uniform Code: **Point of Delivery (POD) is the location where the purchaser receives the goods and takes possession of the property.** The Code explains that **transferring goods to a shipping company does not constitute receipt.** Accordingly, the POD occurs when the shipping company transfers the goods to the purchaser. If the POD is in a taxing jurisdiction, the remote seller must collect the taxing jurisdiction’s sales tax on the remote sale.

ARSSTC Resale Exemption Certificates Are Here

We are now able to provide remote seller resale exemption certificates for member communities. The certificates are valid for the calendar year. You can find the application on the [ARSSTC Sellers page](#). Please note, you must submit an application for review and, if approved, we will email you the certificate.



Quarterly Filing



Does your company meet the economic threshold for the state of Alaska, but have less than \$6,000 in taxable sales annually? You could qualify for quarterly filing. Please contact an administrator for more information about this option. We do not offer annual filing at this time.

What Counts as Physical Presence?

We are familiar that a storefront, warehouse, or sales/service agents establish physical presence within a community. But physical presence also occurs with equipment rentals such as specialized equipment, hardware, computers, and printers. Independent consultants that host sales parties and facilitate on-line orders, even if they do not take money or provide goods directly, also establish physical presence. All sales into communities where a company has physical presence, even if they are a true remote sale, are grouped together for tax filing purposes and any sales tax collected on these kinds of transactions should be filed and remitted directly to the relevant jurisdiction.

Companies that have consultants in some locations as well as remote sales into other communities without a consultant will have to separate their revenue streams – filing directly with jurisdictions in communities where they have physical presence and filing with the Commission for all other sales.

Equipment Rental
Office
Distribution House
Warehouse
Storefront
Employees
Service Agents
Sales Agents
Independent Consultants
Other Representatives

Amended Returns

AMSTP has been working with MUNIREvs to implement our amended returns procedures. At this time, we have limited capacity to amend returns. Please email us if you need to make changes to a previously filed sales tax return. We are hopeful to have the full capacity within the next few months and sellers can process the amended returns directly. Per the Uniform Code Section 120, amended returns need to be filed within one year of the original due date for the return.



December 31st is the deadline for November 2020 tax collection
