



# NEWS NOTES

2021 Quarter 3

Sales Tax Jurisdiction	Effective Date
City of Selawik	8/1/2021
City of Ouzinkie	7/1/2021
City of Aleknagik	5/1/2021
City of North Pole	4/1/2021
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

## SUMMER'S HERE - FISH ON!



Spawning Alaskan sockeye salmon, image courtesy of University of Washington

The long days of summer bring Alaskans, from communities large and small, outside to gather food to last us through the winter. Fishing and berry picking are important subsistence activities this time of year. Alaska Municipal Sales Tax Program (AMSTP) staff are out casting lines for salmon and halibut, setting crab and shrimp pots, and finding secret patches of salmon- or blueberries. In the office, we have been working on the new amendment tool for sales tax filing, a website revision, and developing additional clarification documents regarding the Uniform Code. We hope you have been able to enjoy your summer days with family and friends.

## What time is it in Alaska?

Alaska spans two time zones. The AMSTP staff are in Juneau which, along with most of the state, is in the Alaska Time zone. We are four hours behind the East Coast and one hour behind the West Coast. If you are back east, please call after 12:00pm your local time to catch us in the office.

Alcoholic Beverage Jurisdiction	Code Adoption
City of Dillingham	5/1/2021
City of Bethel	5/1/2021
City of North Pole	4/1/2021
City Borough Juneau	2/1/2021
City of Craig	2/1/2021
Municipality of Anchorage	2/1/2021



Image courtesy of travelalaska.com

## Amended Returns

We are excited to announce that our amended return module is live! Sellers can amend previously filed sales tax returns, once per jurisdiction per period. A Program Administrator will review the amended return and contact the seller with any issues. Upon approval, the Program Administrator will add the credit or balance due and inform the seller how to proceed.

Please see our instructions: [How to Amend a Sales Tax Return](#).



## Is Shipping Taxable for Alaskan Sales?



Should a seller charge sales tax on shipping and delivery charges that are passed along to a customer in Alaska? For the most part, yes. The [Uniform Code](#) states that sales tax is assessed on the sales price which is defined to include delivery charges. Shipping and delivery charges should be exempted if the customer or transaction is tax exempt. Some Commission jurisdictions have exemptions for freight charges, shipping and delivery services via a third party not associated with a sale, and/or shipping charges separately stated. The Commission has approved an interpretation regarding shipping charges which can be found here: [2021.01 Shipping Charges](#). Additionally, AMSTP staff compile an overview of shipping charges across all member communities which can be found here: <https://arsstc.org/exemption-summaries/>.

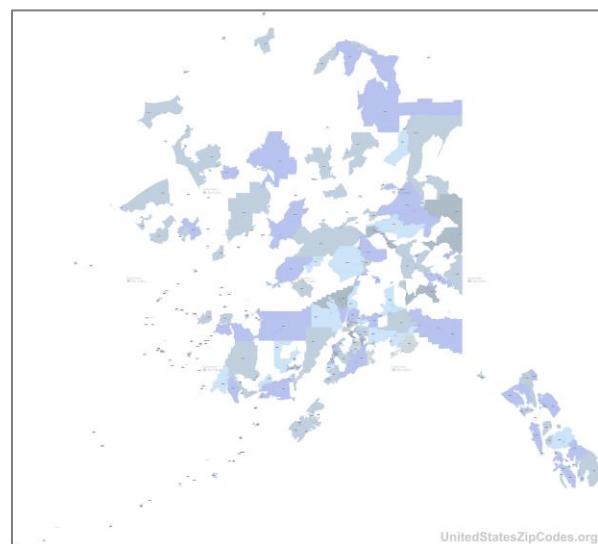
## Digital Goods and Services are Taxable in Alaska

All digital goods and services delivered into Commission jurisdictions should be assessed sales tax (following tax-exempt rules for entities). Digital goods and services include the categories listed below. The Commission has approved an interpretation regarding digital goods which can be found here: [2021.03 Digital Goods and Services](#). The interpretation states that if a product or service is transferred electronically, the buyer's billing address is to be used as the point of delivery to determine the appropriate sales tax rate.

- Software downloads
- Specified digital products
- Access to cloud-based software (SaaS)
- Streaming services
- Subscription based access to the above
- Other online or digital services

## ZIP + 4 in Alaska

Alaska is a large state with rural communities spread far and wide. Our United States Postal Service ZIP codes cover areas which may include both taxing and non-taxing districts. Companies that rely on ZIP+4 to determine sales tax rates may have erroneous tax collection. We provide a GIS-based [tax map lookup](#) that delivers accurate tax rates for any address within a Commission member's boundaries. We verify all jurisdiction boundaries, down to PO boxes on one side of the street versus the other (yes, there is a community that is taxable on one side of the street and not the other). Please check with your tax service whether they use ZIP + 4 for Alaskan tax rates. If so, contact us and we can provide them access to the correct data. As a reminder, **any seller that erroneous collects sales tax without using our tax map lookup is responsible for correcting the issue with the buyer.**



UnitedStatesZipCodes.org

## Alaska Remote Seller Sales Tax Commission Website Updates

The AMSTP staff are here to support sellers, buyers, and jurisdictions regarding the rules for, and implementation of, remote sales tax collection. We are excited to introduce the updated [ARSSTC website](#) that provides more information directly to our audiences. We encourage sellers to review the [Business/Sellers page](#) which includes the [Tax Rate tables](#) and [Member Jurisdiction listing](#) as well as the [Resources page](#). Additionally, you may be interested in the [Buyers page](#) which describes the process for buyer's to contest inaccurate sales tax charges.

The [Business/Sellers page](#) provides specific guidance to determine the economic threshold for Out of State Sellers, Alaskan-Based Sellers, Alaskan-Based Physical Presence Sellers, Marketplace Facilitators, and Marketplace Sellers. We clarify that physical presence transactions must be filed directly with the local jurisdiction and state how physical presence is determined. We outline the responsibilities of remote sellers and provide information regarding the software tools for sales tax determination and filing. Sellers can also access the tax rate tables and list of member jurisdictions.

Out of State Sellers
Alaskan-Based Sellers
Alaska-Based Physical Presence Sellers
Marketplace Facilitators
Marketplace Sellers

The [Tax Rates page](#) has two kinds of documents: the Tax Rate Sheet and the Tax Rate Sheet with Zip Codes. We provide the current month, the upcoming month, and previous months. See the [How to Read the Tax Rate Tables](#) for more detail.

The [Member Jurisdictions page](#) lists the communities that have adopted the Uniform Code and the date for sellers to begin remote sales tax collection. We list communities with a general sales tax and those with an additional alcohol tax. Sellers that conduct sales of alcoholic beverages must charge the general sales tax and the alcohol tax as necessary (some communities charge an alcoholic beverage tax in lieu of a general sales tax).

The [Resources page](#) has a host of useful documents under the For Sellers section and a [Seller FAQs](#). We would like to highlight the [Uniform Code Interpretations](#) which provide deep dives into specific issues under the remote sales tax rules. Another important destination is the [Exemption Summaries page](#) which provides Commission member wide overviews of tax caps, senior exemptions, timely filing discounts, and shipping sales tax rules. A seller can review the list of exemption categories and request a Commission wide summary of any of the categories. We also provide [Jurisdiction Contact information](#) for our member communities.

### For Sellers

- › [How to Register as a Seller](#)
- › [How to File Sales Tax](#)
- › [How to File Nested Jurisdictions](#)
- › [How to Amend a Sales Tax Return](#)
- › [Resale Certificate Application](#)
- › [Marketplace Seller Affidavit \(please contact administrator\)](#)
- › [Close Business Form](#)
- › [API Code Request Form](#)
- › [VeriCheck ACH Verification Form](#)
- › [How to Use Tax Map Lookup](#)

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*Preferred website browsers for ARSSTC filing are Microsoft Edge, Google Chrome, or Mozilla Firefox. Internet Explorer is no longer supported by our platform*

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