



# NEWS NOTES

2022 Quarter 3

## MEET YOUR AMSTP SALES TAX TEAM

We are excited to announce our team has expanded to include two new people. We welcome Tonya Shelhart as our new Tax Compliance Accountant who will be enacting our audit process and Sarah King who is assisting with our financial reconciliation. We look forward to being able to better serve our member communities and meet the needs of sellers.



**Clinton Singletary**  
Sales Tax Program Manager



**Kara Johnson**  
Sales Tax Administrator

---

Clinton has 10+ years of managing municipal sales tax. He joined our team from the City Borough of Juneau where he was their Tax Revenue Officer. He spends his free time on mini-adventures and camping with his wife and four-year old son.

Kara has seven-plus years of municipal sales tax administration. She previously managed sales tax and licensing for the City of Cordova. Outside of work, she can be found hiking mountain trails or cross-country skiing with her dog.



**Tonya Shelhart**  
Tax Compliance Accountant

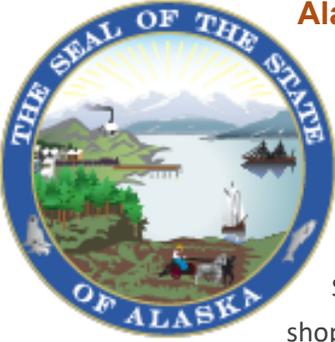


**Sarah King**  
Special Projects Coordinator

---

Tonya has been working in auditing and compliance for over five years and is currently working on a Masters in Forensic Accounting. She loves exploring the great Alaskan outdoors and is often found hiking with her 120-pound dog.

Sarah brings over 10+ years of administrative and financial experience and returns to the Alaska Municipal League after a stint with the Juneau School District. She enjoys expressing her creativity through baking when not at work.



## Alaska PFD

Alaskans began receiving their Permanent Fund Dividends (PFD) in mid-September, a little earlier than usual to provide Alaskans with economic relief and combat inflation. The PFD is a record amount this year (\$3,284) and includes a one-time energy relief payment of \$662. Alaskans use their PFD to buy essential items such as fuel, food, and housing. We also use it to pay medical bills, credit card debt, and purchase equipment and travel. The \$2.1 billion injection to the state's economy may well also extend to online and remote shopping. You may see a bump in your Alaskan sales over the next few months!

### Sales Tax Updates

**City of Ouzinkie** increased their sales tax rate from 3% to 6% effective 7/1/2022.

**City of Unalaska** discontinued their timely filing discount effective 9/30/2022.

**City of Ketchikan** and **Ketchikan Gateway Borough** will have a sales tax holiday on 10/1/2022.

**City of Unalakleet** adopted the remote sales tax rules effective 11/1/2022.

**City of Sitka** will have a sales tax holiday on 11/25 and 11/26/2022.

## Remote Sales Tax Rules Only for Commission Members

The Alaska Remote Seller Sales Tax Commission (ARSSTC) was established to be the single-level, statewide, streamlined tax reporting interface for remote sellers. The ARSSTC established the Alaska Remote Seller Sales Tax Uniform Code which sets the rules for remote sales tax collection and remittance. The remote sales tax rules go into effect for a community once they join the ARSSTC and adopt the Uniform Code. The ARSSTC is the only structure in Alaska that complies with the guidelines of the 2018 *South Dakota vs. Wayfair* Supreme Court decision to reduce the burden to interstate commerce, avoid discrimination, and provide a safe harbor for small businesses. Communities that have not adopted the Uniform Code do not have the authority to demand sales tax collection on remote sellers and sales tax for those communities cannot be remitted through the ARSSTC sales tax filing portal. Businesses that collect sales tax for non-member communities can either refund the sales tax to the buyer or remit directly to the relevant jurisdiction.

### Need to Contact a Jurisdiction Directly?

CONTACT US

AMSTP maintains a list of contacts for each of our ARSSTC member jurisdictions. If you need to contact a community directly, [look here](#). If you need contact information for a community that is not part of the ARSSTC, check the Alaska Municipal League's [Municipalities Directory](#).

### Fiscal Year 2022 Update

We are pleased to share our FY22 numbers

(July 1, 2021 – June 30, 2022)

**Sellers Registered in FY22: 1187**

Total Sellers by end of FY22: 2223

**Jurisdictions Joined in FY22: 5**

Total Jurisdictions by end of FY22: 43

**Tax Revenue Collected in FY22: \$17,054,375.72**

Total Revenue by end of FY22: \$28,528,604.24