Bylaws of the
Alaska Remote Seller Sales Tax Commission

ARTICLE I - OFFICES

Section 1. Registered Office.

A registered office will be maintained by the Commission in the State of Alaska at ~~One Sealaska Plaza, Suite 200, Juneau, AK 99801, or~~ at such location as the Board of Directors designates.

Section 2. Other Offices.

The Commission also may have offices at such other places as the Board of Directors determines or the business of the Commission may require.

ARTICLE II – MEMBERSHIP

Section 1. Qualifications.

To obtain and retain full membership, the legislative body of an Alaska municipality must submit either an Ordinance or Resolution authorizing the Alaska Intergovernmental Remote Sellers Sales Tax Agreement.

A. To retain full membership status, a member must adopt, by reference or otherwise, the Remote Seller Sales Tax Code in its entirety as it pertains to collection of sales tax from remote sellers.

Section 2. Privileges.

A. Voting. Members may vote.
B. Holding Office. Individual representatives of members may hold office.
C. Committees. Members may serve on a committee.

Section 3. Dues or fees.

A. Annual dues or fees for all members, if adopted, shall be fixed by the Board.
B. Membership belongs to the individual municipality and may not be transferred.

Section 4. Revocation of Membership.

A. Membership shall be revoked immediately upon the resignation of a member, or non-payment of dues, if any.
B. If after 120 days a member has not passed the Code, or adopted by reference, membership may be revoked.

ARTICLE III - MEETINGS

Section 1. Annual Meetings.

Each year, the Commission shall hold an annual meeting of members on such date and on such time as shall be determined by the Board of Directors, at which meeting the members shall

elect a Board of Directors and transact any other business as may properly be brought before the meeting.

Section 2. Location of Meetings.

Meetings of members shall be held at such place as determined by the Board of Directors. Meetings may be rotated annually between member jurisdictions, as possible and for the convenience of the members.

Section 3. Special Meetings.

Special meetings of the members may be called at any time by the President or the Board of Directors, or members holding not less than ten percent (10%) of all the votes entitled to be cast at such meeting. Business transacted at any special meeting shall be confined to the purpose or purposes set forth in the notice of the special meeting.

Section 4. Notice of Meetings.

Whenever members are required to or permitted to take action at a meeting, a written notice of the meeting shall be provided to each member. The written notice shall state the place, date, and hour of the meeting, and, in the case of a special meeting, the purpose or purposes for which the meeting is called. Unless otherwise provided for by law, written notice of any meeting shall be given not less than ten (10) nor more than fifty (50) days before the date of the meeting to each.

Section 5. Written Notice Defined.

Written notice shall be accomplished via first class mail or via email sent to the address or email address last provided by the member.

Section 6. Quorums and Adjournments.

Members may take action on a matter at a meeting only if a quorum exists with respect to that matter. Except as otherwise provided by law, a majority of the members of the Commission in attendance (physically or telephonically) constitute a quorum at a meeting of the members, and a majority of the board of directors constitutes a quorum for board meetings. Once a member or ~~board member~~director is represented at a member or board meeting (other than solely to object to the holding of the meeting), the member or director is deemed present for quorum purposes for the remainder of the meeting and the members or directors present at a duly organized meeting may continue to transact business until adjournment, notwithstanding the withdrawal of sufficient members or directors to leave less than a quorum. The holders of a majority of the members or directors represented at a meeting, whether or not a quorum is present, may adjourn the meeting from time to time.

Section 7. Voting.

If a quorum exists, action on a matter (other than the election of directors) is approved if the votes cast favoring the action exceed the votes cast opposing the action. Directors shall be

elected by a plurality of the votes cast by the members (provided a quorum exists). Unless otherwise provided by law, each member shall be entitled to one vote on each matter.

Section 8. List of Members.

The Secretary of the Board of Directors shall prepare and make, at least ten (10) days before any meeting of the members, a complete list of the members, arranged alphabetically, and showing the address of each member. The list shall be open to the examination of any member for any purpose germane to the meeting, during ordinary business hours, for a period of at least ten (10) days before the meeting, either at a place in the city where the meeting is to be held, which place must be specified in the notice of the meeting, or at the principal offices of the Board of Directors. The list shall also be produced and kept available at the time and place of the meeting, for the entire duration of the meeting, and may be inspected by any member present at the meeting.

Section 9. Meeting by Conference Call or Electronic Media.

A. One or more members may participate in a meeting of the members and one or more directors may participate in a meeting of the Board of Directors ~~or board~~ by means of a conference telephone, videoconferencing, or similar communications equipment by means of which all persons participating in the meeting can hear (and potentially see) each other. Participation in this manner shall constitute presence in person at such meeting.

B~~A~~. For membership and Board of Directors meetings held exclusively via conference call or electronic media, the following procedure must be followed: (1) notice to members or directors of the time and locations where the meeting will be held by electronic media has been given in the same manner as if the meeting were held in a single location; (2) members or directors in attendance can hear and have the same right to participate in the meeting as if the meeting were conducted in person; and (3) copies of pertinent reference materials, statutes, regulations and audio-visual materials are reasonably available to the members or directors. A meeting by electronic media as provided in this Section 7 has the same legal effect as a meeting in person.

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Section 10. Alaska Open Meetings Law.

All annual and special meetings of the members of the Commission, all regular and special meetings of the Board of Directors and all meetings of committees of the Board of Directors, if any, will be conducted in accordance with the Alaska open meetings law found at AS 44.62.310.

ARTICLE IV - DIRECTORS

Section 1. Powers.

The business and affairs of the Commission will be managed under the direction of, the Board of Directors of the Commission, which may exercise all such powers of the Commission and do all lawful acts and things, subject to any limitations set forth in these Bylaws or under Alaska Statutes.

Section 2. Number. Qualifications and Election.

A. The number of directors shall be set at seven (7). Each director shall be at least 21 years of age. ~~Board members~~ Each director must be an employee, agent of, or elected official of a member entity with an active membership. The directors shall be elected by the members at the annual meeting by the vote of the members. Each director shall be elected for a term of two (2) years, except within the initial term where three ~~members~~ directors have one (1) year, and until his or her successor shall be elected and shall qualify or until his or her earlier resignation or removal.

~~A.~~ B. Initial Election - Term. All members eligible to vote shall vote for the Board of Directors by seat. The first four (4) seats will serve two-year terms. The next three (3) seats will serve one-year terms. Thereafter, all vacancies shall be for a two (2) year term.

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Section 3. Nomination of Directors.

The Board of Directors may nominate candidates to stand for election as directors. Other candidates may also be nominated by any member of the Commission provided such nomination is submitted in writing to the Commission's Secretary at least thirty (30) calendar days prior to the annual meeting, except for the provisional board selection.

Section 4. Vacancies.

A. Except as otherwise provided by law, any vacancy in the Board of Directors occurring by reason of an increase in an authorized number of directors or by reason of death, withdrawal, removal, disqualification, inability to act, or resignation of a director shall be filled by a designee of the member municipality. In the case of a successor, the successor shall serve until the next election.

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~~A.~~ B. Process for Filling Vacancy.

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~~1.~~ The Secretary shall prepare a notice of vacancy for the next election, stating that a vacancy has occurred and advising interested members as to the procedure for the filling of the vacancy.

~~2.~~ Eligible members will have thirty (30) calendar days to submit nominations to fill the vacancy. Nominations shall include a letter of interest describing the nominee's interest to serve on the Board.

~~3.~~ A ~~board member~~ director elected to fill a vacancy shall serve for the remainder of the vacant term.

Section 5. Compensation.

There shall be no compensation for board participation. Expenses of attendance including travel may be allowed for attendance at each regular and special meeting of the Board of Directors and reimbursed to the respective d~~D~~irector's municipality.

Section 6. Removal of Directors.

Any director ~~of the Board of Directors~~ may be removed, with or without cause, by a majority of the members eligible to vote.

Section 7. Resignation.

Any director may resign at any time by giving notice to the Board of Directors or the Secretary. Any such resignation will take effect upon receipt of such notice or at any later time specified in the notice. The acceptance of such resignation will not be necessary to make it effective, provided that the Board of Directors may reject any postdated resignation by notice in writing to the resigning director.

ARTICLE V - OFFICERS

Section 1. Positions.

The officers of the Board of Directors shall be a President, a Vice President, a Secretary, and a Treasurer, and such other officers as the Board may from time to time appoint, and such other officers it deems advisable. Each such officer shall exercise such powers and perform such duties as shall be set forth herein and such other powers and duties as may be specified from time to time by the Board of Directors. The officers of the Board of Directors shall be elected by the Board ~~members~~of Directors. Each of the President and/or the Vice President may execute bonds, mortgages, and other documents under the seal of the Commission, except where required or permitted by law to be otherwise executed and except where execution thereof shall be expressly delegated by the Board to some other officer or agent of the Commission.

Section 2. President. The President shall:

A. Preside at all meetings;
B. Be chair of the Board of Directors;
C. Be an ex-officio member of all committees;
D. In the event of a vacancy in a committee chairmanship, have the power to appoint a chairperson from among the members of the committee in which the vacancy occurs or from the g~~G~~eneral membership, after approval from the Board of Directors;
E. Appoint, subject to the approval of the Board of Directors, committee members to fill vacancies during the year;
F. Call meetings of the Board of Directors;
G. Have the general powers and duties of management and supervision usually vested in the office of President of a corporation.
H. Perform all other duties as are incident to the office or are properly required of the President by the Board of Directors.

Section 3. Vice President. The Vice President shall:

A. Assist the president throughout the year;
B. Assume the duties of the president in the latter's absence;
C. Succeed to the office of president in the event of a temporary vacancy in the office or the president's inability to perform the duties of office;
D. Be available to the president upon the request for assistance.

Section 4. Secretary. The Secretary shall:

A. Keep the minutes of all regular and special meetings of the general membership and the Board of Directors;
B. Record all the votes of the Commission and the minutes of all its transactions in a book to be kept for that purpose;
C. Provide the president with a copy of the minutes within ten (10) business days after the meeting;
D. Conduct such correspondence as shall be requested by the P~~p~~resident, Board of Directors or the general membership;
E. Be custodian of all records except financial records and committee reports;
F. Give, or cause to be given, notice of all meetings of the members and special meetings of the Board of Directors
G. Maintain the list of all eligible voting members and make the list available upon reasonable request.

Section 5. Treasurer. The Treasurer shall oversee the custody of the funds and securities of the Commission. The Treasurer shall:

A. Maintain oversight of all monies of the Commission and the due payment of all authorized obligations;
B. Arrange for the annual audit, performed by a CPA
C. Ensure the filing of any necessary tax documents;
D. Submit and review an annual treasurer's report to the Board and general membership at the annual meeting;
E. Submit other treasurer's reports as requested by the Board of Directors;
F. Prepare an annual budget for upcoming year and present it at an annual conference meeting;
G. Be custodian of all financial records;

ARTICLE VI – COMMITTEES

Section 1. There may be standing and special committees.

Section 2. The standing committees may include Conferences/Meetings, Membership, Code, and Budget and Finance.

Section 3. Special committees are appointed by the President for a special function or task and will remain active until their function is completed and/or they are dissolved upon the completion of their responsibility.

Section 4. The chairman of the standing committees shall be appointed by the President for a one-year term with approval of the Board of Directors. Any person representing an active member is eligible to serve.

Section 5. Membership in the committee is open to any person employed by an active member.

ARTICLE VII – FINANCES

Section 1. Duty of Care.

The assets and reporting to be administered through the Administration, its officers, Directors, employees and agents will be done with the same care, skill, prudence and diligence under the circumstances then prevailing that a tax authority would use in the conduct of an enterprise of a like character and with like aims.

Section 2. Budget.

The Budget and Finance Committee shall prepare a budget for the ensuing year for approval by the Board of Directors. The budget as approved by the Board shall be provided to the g~~G~~eneral m~~M~~embership for its information.

Section 3. Fiscal Year.

The fiscal year for the Commission shall be from July 1 to June 30.

Section 4. Checks, Drafts.

All checks, drafts or other orders for payment of money, notes or other evidences of indebtedness, issued in the name of or payable to the Commission, will be signed or endorsed by such person or persons and in such manner as determined by resolution of the Board of Directors.

Section 5. Annual Audit.

The board shall have annually audited the financial statements of the Commission by a CPA.

ARTICLE VIII - BOOKS AND RECORDS

Section 1. Correct and Complete, Inspection.

A. The Commission will keep correct and complete books and records of account and will keep minutes of the proceedings of its members, the Board of Directors, and committees appointed by the board, if any.
B. All books and records of the Commission may be inspected by any member or its agent or attorney for any proper purpose at any time during normal business hours at the registered office of the Commission.

ARTICLE IX - ADMINISTRATIVE STRUCTURE

Section 1. Staffing.

A. The day-to-day operations of the Commission will be carried out by such contracted support as necessary, and during the first three years by the Alaska Municipal League, under the supervision of the Board of Directors.
B. The Commission will enter into agreements with its administrative contractor and as adopted by the Board of Directors setting forth the terms and conditions for the implementation of and compliance with the provisions of (A) of this Section 1.
C. This provision will be revisited within three years of legal formation of the Commission.

ARTICLE X – GENERAL PROVISIONS

Section 1. Indemnification.

The Commission will defend, indemnify and hold harmless each director, officer and employee of the Commission for expenses, including attorney's fees, and the amount of any judgment, money decree, fine, penalty or settlement for which he or she may become liable by reason of his or her being or having been a director, officer or employee of the Commission or who exercises powers or performs duties for the Commission.

Notwithstanding the foregoing, no indemnification shall be made by the Commission if judgment or other final determination establishes that the potential indemnitee's acts were committed in bad faith or were the result of active or deliberate fraud or dishonesty or clear and gross negligence.

Section 2. Insurance.

The Commission shall purchase and maintain insurance in a reasonable amount on behalf of any person who is or was a director, officer, agent, or employee of the Commission against liability asserted against or incurred by such person in such capacity or arising from such person's status as such.

Section 3. Roberts Rules.

The rules contained in Robert's Rules of Order, Newly Revised shall govern the Commission in all cases to which they are applicable.

Section 4. Headings.

The headings contained in these Bylaws are for convenience only and will not in any way affect the meaning or interpretation of these Bylaws.

ARTICLE XI – AMENDMENTS TO BYLAWS

Section 1.

These Bylaws may be amended by five (5) affirmative votes of the Board of Directors, or at any meeting of the g~~G~~eneral m~~M~~embership of those present to vote by a majority vote, provided that the proposed amendments shall have been submitted in writing to the voting members at least thirty (30) calendar days prior to the meeting of the g~~G~~eneral m~~M~~embership at which they will be considered.

Section 2.

These Bylaws may be amended at the annual meeting of the g~~G~~eneral m~~M~~embership without previous vote, by the unanimous vote of the voting body.

Section 3. Recordation

Whenever action is taken to amend or alter the Bylaws or adopt a new Bylaw, a copy of the amendment, alteration or new Bylaw will be filed and kept in the minute book with the original Bylaws. If any Bylaw is repealed, the fact of such repeal and the date on which it

occurred will be recorded in the minute book, and a copy of it will be placed next to the original Bylaws.

ARTICLE XII - DISSOLUTION

Section 1.

In the event of dissolution of the Commission, upon payment of all outstanding obligations, all of the assets shall be distributed evenly among those members who were active, in good standing and qualified to vote at the last g~~G~~eneral m~~M~~embership meeting.

Section 2.

It shall be the responsibility of the President and the Treasurer to complete all necessary federal and state forms upon dissolution.

I, the undersigned being the Secretary of the Alaska Remote Sales Tax Commission hereby certify the foregoing to be the Bylaws of the Commission, as adopted by the membership, on the ~~18th~~-____day of ~~November~~ December ~~2019~~2022.