ALASKA REMOTE SELLER SALES TAX COMMISSION
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Alaska Remote Seller Sales Tax Commission
Board of Directors Meeting
October 19, 2022 10:00am – 12:00pm
Virtual via Zoom

Board of Director Attendees:

- Jeff Rogers
- Stephanie Queen
- Joan Miller
- Scott Bloom
- Melissa Haley
- Brandi Harbaugh
- Xavier Mason

1. **Call to order**
   a. 10:00 am

2. **Approval of the Agenda**

Motion by Joan Miller to approve agenda – no objections

3. **Approval of the Minutes**
   a. 8.17.2022 Board Meeting minutes

Joan requested correction to draft minutes.
Motion by Joan Miller to approve minutes as corrected – no objections

4. **Public participation on Non-Agenda Items**

No public participation

5. **Official Business**
   a. **Policy Committee Report**

Met 8/16. 9/20, revision to interpretation of physical presence, discussion of digital goods.
Committee will bring those interpretations to future board meeting.
Waiting for decision from board regarding VDA program.

   b. **Voluntary Disclosure Agreement discussion / final draft**

Included final agreement, updated memo regarding proposal,
Concern about lookback period for some but not all. Concern about soft compliance approach to date and different rules. Proposing 1/1/2023 as hard start date.
Other guidelines have not changed.

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Motion by Stephanie Queen to approve VDA process and document / no objection

c. Annual Conference

Options:
- Tuesday 12/6/2022 – anytime, early in conference, finance staff not travelling until later in week – AGFOA starts on Wednesday
- Wednesday 12/7/2022 – busy day, affiliate sessions with minimal break, AML conference also starts, possibly 5-5:30 – lose out on call in attendees?
- Zoom only annual conference – in November, can conduct necessary business and maximize attendance

Jeff: working on AGFOA agenda. Reception Wednesday at 5:30. Possibly 7:30-8:00 with catered breakfast?
Stephanie: managers Monday, Tuesday. Would prefer in person if possible.
Scott: attorneys' Monday, Tuesday.
Jeff: quorum issues? Change bylaws to consider quorum of members present. Prefer in person.
Clinton: did not do that in the past year. Need vote of members.
Jeff: we can do that this year and fix bylaws.
Stephanie: Tuesday night a possibility?
Jeff: not sure of other AGFOA participant travel, need to do both in-person with and Zoom
Stephanie: representative from community will be allowed to participate in voting

Wednesday 12/7/2022 7:30-8:00 with ARSSTC catered breakfast, move annual update to November stand alone meeting. At December meeting: do elections, bylaws update – Karl to update. Need to update requirements to updating bylaws - Board or entire membership? Keep to entire membership.

Board Terms ending in 2022: Brandi, Melissa, Joan – Clinton to send nomination forms, Jeff to step down and nominate replacement (runs through 2023).
Board Terms ending in 2023: Stephanie, Scott, Xavier

d. Service Agreement renewal

Signed January 2020. Reaching end of 3-year term. Amendments or revisions?
Jeff: do we want to renew for one year or longer? Prefer longer contract than one year.
Stephanie: need to read agreement
Melissa: need to read agreement
Brandi: please send agreement
Joan: does longer agreement help AML with pricing advantages and contract negotiations?
Jeff: ARSSTC now running by skilled staff, and board is running as tangential since most policy resolved
Scott: any other issues we need to address or just renewal terms with AML?
Jeff: possibly could find a vendor through an accounting firm. Might lose partnership with statewide organization, lose control of costs.

Need board meeting with new board members to determine contract renewal. January meeting.

6. Financial Update

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Audit is scheduled for wrap up in November. Total income for ARSSTC over $100,000 more than budgeted. Operating expenses $30,000 less than budgeted. Ending balance over $100,000 more than budgeted and significantly outside the recommended fund balance guidelines. Plan to use up some of that fund balance within next year.
Brandi: want to look at fund balance in January with Finance Committee.
Jeff: significant impact of inflation on sales tax, expect to see increased receipts due to inflation. Probably will have more revenue than expected.
Stephanie: fund balance range is narrow.
Brandi: this type of organization does not have responsibility to deal with emergencies, concern about overtaxing membership. If we budget appropriately with auditors or legal, we shouldn't have to lean on fund balance to cover expenses.

7. Comments

No comments

8. Adjournment

a. Meeting adjourned at 10:51

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