



Karas Test Business
2806 John Street 4
Juneau, AK 99801

07-06-2021

This notice is providing clarification on whether the sales of digital goods and / or digital services are subject to sales tax as remote sales.

In general, for ARSSTC member communities, sales of digital goods and digital services are subject to sales tax. This includes downloads of digital goods, subscription-based access to digital services and SaaS.

Please carefully review the new Interpretation 2021.03 found on our website at:
<https://arsstc.org/wp-content/uploads/2021/06/2021.03-Digital-Goods-Services.pdf>

If any clarification or verification is needed, please contact us at AMSTP@akml.org or 907-790-5300.

Clinton Singletary
Statewide Municipal Sales Tax Director
Alaska Municipal Sales Tax Program