



NEWS NOTES

2023 Quarter 1

SPRING BRINGS HOPE ETERNAL



Image courtesy of Getty Images

Spring in Alaska is a special time – full of excitement and hope. The days get longer and we emerge from the snowy cloak of the quiet winter. As a land and people that gain much of our livelihood during the summer and fall months, there is always the strong sense of hope as we prepare to make the most of the upcoming season. Gardeners are starting their seeds and prepping the soil, fishermen are conducting inventory and repairs on their gear, and the tourist companies are beginning their tour bus training. We wish you the strength and energy for a productive spring to tackle your upcoming projects!

Setup in Tax Software System and Reporting \$0

Our staff works with tax compliance software companies to facilitate correct sales tax assessment and (if applicable) filing. If you use a third-party tax compliance software, it is your responsibility to set up the remote filing settings, including adding new jurisdictions as they join the ARSSTC. The tax company will take care of things like adjusting rates for seasonal sales tax and changes to exemptions. If your business is registered with the ARSSTC, we assume that you have met the economic threshold of \$100,000 gross sales or 200 transactions and therefore should be reporting tax throughout the year. **Please check your settings and ensure the tax is turned on for all 40+ jurisdictions and the tax returns are being filed electronically with the ARSSTC.** If your company is filing \$0 gross sales due to incorrect settings, it is your responsibility to amend the applicable tax returns and remit any tax due, even if nothing was collected. Additionally, if your company is still sending paper filings directly to Alaskan communities, we ask that you adjust your settings to file electronically with the ARSSTC.

Seasonal Sales Tax

General Sales Tax		
Ketchikan	April – September	5.5%
Seldovia	April – September	4.5%*
Sitka	April – September	6%

*Seldovia is a nested jurisdiction within the Kenai Borough.
Don't forget to add the 3% Kenai Borough tax.

Non-Prepared Food		
Homer	June – August	4.85%*
Kenai Borough	June – August	3%

*Homer is a nested jurisdiction within the Kenai Borough.
Don't forget to add the 3% Kenai Borough tax.

Notifications Library

ARSSTC staff send notices through our tax filing portal regarding new jurisdictions, changes to sales tax code, and clarifying the remote sales tax rules. The notifications are sent out 30 days in advance of the effective date and go to the email of the user on the business account. We would like to announce that we now have a [library of all the notifications](#).

Voluntary Disclosure Agreement

The Alaska Remote Seller Sales Tax Commission has implemented a Voluntary Disclosure Agreement (VDA) program for businesses that meet the economic threshold but did not turn on tax collection when they first reached nexus. Please see [here](#) for more information. If taxes were collected, please contact staff to set up the back filing process.

Qualifications for VDA:

- ✓ remote seller
- ✓ not registered with ARSSTC
- ✓ not contacted by ARSSTC
- ✓ no misrepresentation of tax liabilities
- ✓ back taxes were not collected



ARSSTC Board Meetings Open to Public

The ARSSTC Board of Directors meets every other month. The general public is welcome to attend and listen to the discussions. Meeting information and documents can be found [here](#).

Update Address or User with ARSSTC

Need to update your address with us? At this time, you cannot update the address through the filing portal. Please email us at AMSTP@akml.org with the new information.

Need to change the user on the account? Our system requires each user to have their own verified email. Once verified, the new user can attach to the business account by following the link at the bottom of the Business Center Quick Links section. Select the Add or Remove a Registered Business option and enter the business' account number and portal activation code. If you do not know the account number or code, contact us for help!

QUICK LINKS

- [Click HERE for FAQs.](#)
- [How to File Sales Tax Returns](#)
- [Click HERE for Participating Jurisdictions.](#)
- [Click HERE for the Excel Upload template.](#)
- [Click HERE for ACH Credit Payment Instructions](#)
- [Click HERE for XML Help and Testing Tool](#)

[▶ Add or remove a business to your account here.](#)

• Add or Remove a Registered Business.

Use this option to remove or add a business to your user.

To connect to your existing record(s), please provide the following identifying information. If you do not have this information, please contact the Commission using the "Contact Us" link at the bottom of the page.

Portal Account Number Portal 6-digit Account Number	AND	Portal Activation Code Portal 6-digit Activation Code	<input type="button" value="Lookup"/>
<input type="text"/>		<input type="text"/>	

Interpretations

The ARSSTC Board of Directors approved the following interpretations at the March 2023 meeting. All interpretations are located on the [ARSSTC Interpretations page](#):

[2022.02 Physical Presence](#)

[2023.01 Bundled Transactions](#)

There's still time to get your Alaska remote seller resale certificate. Certificates are valid for the calendar year and the application can be found [here](#).
