



Karas Test Business
2806 John Street 4
Juneau, AK 99801

03-31-2023

On March 15, 2023, the ARSSTC Board of Directors approved two new Interpretations:

Interpretation 2022.02 - Physical Presence
Interpretation 2023.01 - Bundled Transactions

2022.02 - Physical Presence provides a more detailed discussion on the definition of physical presence and more clarity on circumstances that may lead to a seller establishing physical presence in a member jurisdiction.

2023.01 - Bundled Transactions provides clarity on taxation of bundled transactions when sold by remote sellers.

The full text of these two Interpretations can be found on our website here:
<https://arsstc.org/interpretations/>.

Feel free to contact the ARSSTC directly at amstp@akml.org or 907-790-5300 with any additional questions or clarification you might need.

Clinton Singletary
Statewide Municipal Sales Tax Director
Alaska Remote Seller Sales Tax Commission