



NEWS NOTES

2023 Quarter 2

SUMMER FUN ON THE RIVER



Combat fishing in Alaska

Photo courtesy Alaska Magazine

Alaska is famous for its salmon runs and locals and tourists alike flock to the water to pull in the fish. Salmon return to their spawning rivers and fishermen (as well as bears) take advantage of that annual consistency. Along the “road system” that connects 30% of Alaska, fishermen crowd the many waterways and engage in “combat fishing.” Fishermen spend long summer days standing shoulder to shoulder and carefully cast their lines in the hopes of catching a fish and not snagging their neighbor. Those lucky enough to be off the road system may encounter bears. Good luck to all those with hooks in the water!

What time is it in Alaska?

Alaska spans two time zones. The AMSTP staff are in Juneau which, along with most of the state, is in the Alaska Standard Time zone. The western half of the Aleutian Islands are in the Hawaii-Aleutian Standard Time zone. Alaska is four hours behind the East Coast and one hour behind the West Coast. If you are in the Eastern Standard Time zone, please call after 12:00pm your local time to catch us in the office.



Image courtesy of travelalaska.com

Resale Certificates

The ARSSTC provides resale certificates for registered remote sellers. Certificates are valid for the calendar year and [the application](#) must be emailed to AMSTP@akml.org. Guidance regarding resale transaction scenarios can be found [here](#).

Washington Resale Exemption Through the Multistate Tax Commission

Alaskan-based businesses who have product shipped up via barges from Washington are often charged Washington sales tax for the “delivery” of the product to the “destination” of the barge, even though the real destination is in Alaska. The remote sales tax rules for Alaska and Washington state delivery to a common carrier or shipper does not constitute delivery to the seller. Alaskan businesses may use their local resale number (or one issued by the ARSSTC) on the Multistate Tax Commission’s [Uniform Sales & Use Tax Resale Certificate](#) to provide to sellers when they have product delivered to a barge. Please contact AMSTP staff if a seller will not honor a resale certificate and charges Washington tax.

Amended Returns

A business can amend filings by period, by jurisdiction. Amendments are initiated through the filing portal Business Center and instructions are [here](#). A jurisdiction can be amended once per period; if additional amendments are needed, please contact us. We will review the amendments and contact the business with the next steps. A balance owing can be paid immediately upon approval of amendment(s) and credits can be used when paying subsequent filings.



Delinquent Fee Waiver Policy

The ARSSTC has set the [late filing](#) fee at \$25 per month, up to \$100. The penalty is 5% per month up to 20%, and the interest is 15% per annum. Sellers may [request a waiver](#) of the late filing fee and penalty within 45 days of the due date of the filing. One waiver is granted per year and the seller must have a history of good filing compliance: within the previous 12 months for monthly filers; within two years for quarterly filers; and within three years for annual filers.

Filing Frequency Guidelines

The ARSSTC defaults to a monthly filing schedule and [offers](#):

- quarterly filing for businesses with less than \$100,000 taxable annually
- annual filing for businesses with all tax-exempt sales

Businesses that do not meet the economic threshold but register voluntarily with the ARSSTC may qualify for annual filing until their sales reach the economic threshold of \$100,000 gross sales or 200 transactions. At that point, they will be switched to quarterly or monthly. ARSSTC will switch quarterly filers to monthly when they report over \$100,000 taxable annually.

Marketplace Facilitator Only Sales

Sellers must use their marketplace sales to calculate if they meet the economic threshold for Alaska. If all sales are through the marketplace with no direct sales, the seller must submit a [Marketplace Seller Affidavit](#) to the ARSSTC to waive registration requirements. If a company does have direct sales, they are required to register with the ARSSTC and collect and remit taxes appropriately.

Have You Updated Your Jurisdiction Tax Settings Lately?

Please check your tax settings and make sure you are collecting tax in all the ARSSTC member communities listed to the right. We send notifications about new jurisdictions to the user email on the filing portal account. Did you get the most recent notice on 5/26/23 about White Mountain? If not, let us know!



Sales Tax Jurisdiction	Effective Date
City of Shungnak	7/1/2023
City of White Mountain	7/1/2023
City of Galena	12/1/2022
City of Unalakleet	11/1/2022
Excursion Inlet	5/1/2022
City of Quinhagak	5/1/2022
City of Pelican	2/1/2022
City of Kotzebue	1/1/2022
City of Aniak	10/1/2021
City of Nenana	10/1/2021
City of Selawik	8/1/2021
City of Ouzinkie	7/1/2021
City of Aleknagik	5/1/2021
City of North Pole	4/1/2021
City of Houston	11/1/2020
City of Ketchikan	11/1/2020
City of Saxman	11/1/2020
City of Bethel	10/1/2020
Ketchikan Gateway Borough	9/1/2020
City of Thorne Bay	9/1/2020
City of Mountain Village	8/1/2020
City of Saint Paul	8/1/2020
City of Togiak	8/1/2020
City of Toksook Bay	8/1/2020
City of Craig	7/1/2020
City of Dillingham	7/1/2020
City of Tenakee Springs	7/1/2020
City & Borough Yakutat	7/1/2020
City of Cordova	6/1/2020
City of Gustavus	6/1/2020
City of Kodiak	6/1/2020
Petersburg Borough	6/1/2020
City & Borough Sitka	6/1/2020
City of Unalaska	6/1/2020
City of Adak	5/1/2020
City & Borough Haines	5/1/2020
City of Nome	5/1/2020
City of Palmer	5/1/2020
City of Homer	4/1/2020
City & Borough Juneau	4/1/2020
City of Kenai	4/1/2020
Kenai Peninsula Borough	4/1/2020
City of Seldovia	4/1/2020
City of Seward	4/1/2020
City of Soldotna	4/1/2020
City of Wasilla	4/1/2020
City & Borough Wrangell	4/1/2020

Alcoholic Beverage Jurisdiction	Effective Date
City of Galena	12/1/2022
City of Kotzebue	1/1/2022
City of Dillingham	5/1/2021
City of Bethel	5/1/2021
City of North Pole	4/1/2021
Municipality of Anchorage	2/1/2021
City of Craig	2/1/2021
City Borough Juneau	2/1/2021