



**Alaska Remote Seller Sales Tax Commission**  
**Board of Directors Meeting Minutes**  
**January 18, 2023 10:00 am – 12:00 pm**  
*Virtual via Zoom*

Board of Director Attendees:

- Scott Bloom
- Melissa Haley
- Brandi Harbaugh
- Ruth Kostik
- Xavier Mason
- Joan Miller
- Stephanie Queen

1. Call to order
  - a. At 10:07 am by Stephanie Queen
2. Approval of the Agenda
  - a. No objection
3. Approval of the Minutes
  - a. 12.7.2022 Annual Meeting minutes
    - Motion to approve by Melissa Haley, 2<sup>nd</sup> by Xavier Mason; No objection
4. Public participation on Non-Agenda Items
  - a. No public participation
5. Official Business
  - a. FY22 Audit Findings & Financial Reports
    - Presented by Max Mertz, CPA. Minimal discussion by board around audit findings.
  - b. Election of Board officers
    - President: Brandi Harbaugh nominated by Melissa Haley. Melissa Haley nominated by Brandi Harbaugh. Both stretched thin, Brandi agreed to serve as President if Melissa serves as Vice President. No objection to Brandi as President.
    - Vice President: Melissa Haley appointed Vice President, no objection.
    - Treasurer: Discussion around duties first. Joan Miller nominates herself. No objection.
    - Secretary: Stephanie Queen nominates Xavier Mason. No objection, Xavier Mason appoint Secretary.



c. Policy Committee Chair Report

- Maureen Graham, chair of Policy Committee reported on recent discussion at the Policy Committee including Interpretation 2022.02, revision to 2020.05 and work towards interpretations on bundled transactions and marketplace facilitators.

d. AML / ARSSTC Service Agreement Renewal

- Discussion around 8% overhead to AML. AML will evaluate what is covered and appropriate under the 8% overhead.
- Stephanie Queen and Scott Bloom support one-year extension.
- Motion by Scott Bloom, Second by Brandi Harbaugh to extend AML/ARSSTC Service agreement for one year.

e. ARSSTC Bylaws update re: Annual Meeting quorum

- Discussion around how the bylaws can be amended.
- Stephanie Queen proposes no action at this time, but bring forward at next meeting with supporting documentation.

f. Update to Interpretation 2020.05 – Sourcing of Goods

- Clinton presented update, focusing on phrase “as known to seller” and working with WA state freight forwarders. Added clarifying language and more examples.
- Motion to approve by Brandi Harbaugh; Second by Ruth Kostik.

g. Approval of new Interpretation 2022.02 – Physical Presence

- Goal of interpretation is to clarify what creates physical presence, with examples. Intended for education of sellers and member jurisdictions.
- Board requested clarification in guidance around remote employees and provision of direct services. Revisions to be brought forward at next meeting.

6. Executive Session

- a. Motion by Scott Bloom to convene Executive Session
- b. Executive Session ended at 12:00pm

7. Comments

- a. Scott Bloom thanked those taking on leadership roles on the Board.

8. Adjournment

- a. Board meeting adjourned at 12:02pm.



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Respectfully submitted, Clinton Singletary, AMSTP Sales Tax Director

<b>Approved:</b>		
<b>By:</b>	<b>Xavier Mason, ARSSTC Board Secretary</b>	<b>Date</b>