



Alaska Remote Seller Sales Tax Commission
Board of Directors Meeting
February 2, 2022 10:00am – 12:00pm
Virtual via Zoom

Board of Director Attendees:

- Jeff Rogers
- Stephanie Queen
- Scott Bloom
- Melissa Haley
- Troy Tankersley
- Brandi Harbaugh
- Xavier Mason

1. Call to order
 - a. Meeting called to order at 10:02am
2. Approval of the Agenda
 - a. Motion by Troy Tankersley, no objection
3. Approval of the Minutes
 - a. 12.15.2021 Board Meeting minutes
 - b. Motion to approve by Brandi Harbaugh, no objection
4. Public participation on Non-Agenda Items
 - a. No participation

5. Official Business
 - a. Policy Committee Chairman appointment

Jeff Rogers appoints Maureen Graham as Policy Committee Chair. No objection by the Board.

- b. Remote seller sales volumes
 - i. Reported Sales analysis
 - ii. Policy Committee Recommendation on filing frequency

Clinton Singletary presented the analysis on reported sales by remote sellers, which formed the basis of the Policy Committee's recommendation on allowable filing frequency for remote sellers.

Motion by Melissa Haley to adopt revised Filing Frequency policy as recommended by Policy Committee. Second by Troy Tankersley, motion passes



c. GovOS Fees Information / Followup

Contract with GovOS is held by AML. Commission's influence on contract is through contract between Commission and AML. Nils reached out to GovOS and they are not interested in revising contract at this time. Nils reviewed memo he previously sent to the ARSSTC Board. System is specific to Alaska and customized to unique needs. Fee structure allowed for reduced upfront costs and to pay down those costs over 5-10 years. Goal to reduce rates after 5 year contract renewal.

Scott: how do our fees compare to other communities using GovOS? Don't have that data.

Stephanie: any feedback from AML board? No conversations to date.

Jeff: is it appropriate for contract to be held by AML? Should contact be with Commission instead of AML?

Scott: MuniRevs signed contract without Commission's consent.

Stephanie: don't have contract in front of her, but remembered the contract was for 10 years with clause for renegotiation at 5 years

Jeff: please send copy of contract to Board. Important to see that fees will trend down in the future.

Brandi: is GovOS the software that AML is using to provide the brick & mortar filing? Using GovOS software but it is not the ARSSTC platform. Completely separate.

Jeff: please send copy of that contract to Board.

Stephanie: would AML be willing to renegotiate fees for brick & mortar? Their fees are significantly less than those for the Commission.

Nils: completely separate and different between the two platforms (single community versus ARSSTC).

ARSSTC platform significantly more complicated than single community filing.

Melissa: we have a quote from MUNIRevs that we never went forward with, will share with Board.

d. Commission members not adopting the Uniform Code

Several communities have signed the Intergovernmental Agreement (IGA) but have not adopted Uniform Code within the 120 days that is stipulated in the IGA. Currently six communities are in this situation. IGA Article V describes process to join but there is nothing about what happens when the 120-day deadline expires and the community has not adopted the Uniform Code.

ARSSTC does not collect on their behalf until they adopt the Uniform Code. It is not a problem for staff. Is there value of having them members without collecting for them? Maybe create different member status? Goal is to have them adopt the Uniform Code and be engaged in program. There is a concern about a member who has not passed the Uniform Code being authorized to vote on Commission issues. Don't want to ask them to pass the IGA again.

Board supports new membership status, if can't adopt within 120-days, become a non-voting member with end date.

Staff to bring proposal back to Board.



e. FY22 Financials update

Commission is trending to end with a Fund Balance of over \$100,000. Clinton reviewed proposals for reducing Commission rate to 3% and 2%.

What does fund balance policy say about how long we have to come into compliance? Deficiency should be replaced within 2 years, but no timeframe for surplus. Commission fee is easy to adjust to maximize benefit for Commission members. Can easily reset fee when creating annual budget.

Hesitant to reduce rate because we still need to fill staff position. Is AML being fully compensated for expenses or is AML still subsidizing ARSSTC operations? Based on last audit, AML paid about \$40,000 in expenses that were not covered. This year's budget is more inclusive of AML expenses.

Fund balance policy shows a narrow window. Could do rate holiday, or future reimbursements to jurisdictions.

Motion by Melissa to reduce Commission fee to 3% as of 1/1/2022 and ask Finance Committee to review fee for remainder of this fiscal year and FY23.

Brandi: amend to ask Finance Committee to review fund balance policy at next meeting as well.

Amended motion passed.

6. Executive Session

- a. Annual performance review of AML
- b. Board went into Executive Session at 1130am.

7. Comments

- a. None

8. Adjournment

- a. Board meeting adjourned at 12:00pm following Executive Session.

Respectfully submitted, Clinton Singletary, AMSTP Sales Tax Director

Approved:		
By:	Melissa Haley, ARSSTC Board Secretary	Date