



**Alaska Remote Seller Sales Tax Commission**  
**Board of Directors Meeting**  
**June 15, 2022 10:00am – 12:00pm**  
*Virtual via Zoom*

Board of Director Attendees:

- Jeff Rogers
- Stephanie Queen
- Scott Bloom
- Melissa Haley
- Joan Miller
- Brandi Harbaugh
- Absent - Xavier Mason

1. Call to order
  - a. Call to order at 10:02am
2. Approval of the Agenda
  - a. Motion by Scott Bloom, no objection
3. Approval of the Minutes
  - a. 4.20.2022 Board Meeting minutes
  - b. Motion to approve by Melissa Haley, no objection
4. Public participation on Non-Agenda Items
  - a. No public participation
5. Official Business
  - a. Policy Committee Chair Report
    - i. Report from Maureen Graham on April & May 2022 Policy Committee meetings and its recommendations.
  - b. Review & approval of Pre-Commission Delinquent Filings Policy

Clinton walked through proposed policy as recommended by the Policy Committee.

Questions from Stephanie Queen:

1. How accurate is the reporting? Clinton believed it would be appropriate to assume the numbers are generally accurate and exemptions were correctly applied. Assumption is that incorrect taxation would've been addressed or questions by the customer at the time of the transaction.



2. How comfortable are we that the local governments can/should legally collect these taxes? Clinton responded that since the business apparently collected voluntarily, there is no legal question. Karl confirmed that there is no issue with the Commerce Clause due to the voluntary nature of the collection.

Scott wanted to make sure that taxes in question are from communities that are members of the Commission. Joan asked if these businesses were registering and collecting due to a belief that they had nexus in the jurisdiction. Jeff asked about order of magnitude, frequency / volume etc.

Brandi asked for statement in policy saying that the Commission will not proceed if taxes were collected unlawfully. Karl clarified that the once the tax is collected, it is not unlawfully collected. Stephanie also desired the language recommended by Brandi.

Jeff recommends amended language with statement that taxes must be lawfully collected.

Motion by Scott Bloom to approve policy as amended-no objection.

c. ARSSTC participation on the MTC Multijurisdiction Resale Certificate

Clinton presented issue and background on topic. Melissa pointed out that it will likely put more work on Commission, but believes will be valuable. Stephanie brought up AK resident exemption from WA state, asked if businesses could also take advantage of the exemption. Brandi expressed appreciation to staff for working on this issue. Karl recommended adding AK to draft form in addition to ARSSTC. Melissa asked for FAQ for communities.

Motion to approve by Brandi Harbaugh, no objection

d. Review & approval of Interpretation 2022.01 – Drop-shipments into Member Jurisdictions

Clinton walked through the interpretation for the Board. Joan asked how an Alaskan business would claim they are making remote sales.

Motion to approve by Melissa Haley, no objection

e. Intergovernmental Agreement and Commission Bylaws draft revision

Clinton presented background of issue from memo. Brandi asked about value of being an associate member. Stephanie raised the idea of having an associate membership be time limited. Jeff brought up quorum challenges for ARSSTC annual meeting, and difficult language surrounding quorum in bylaws. Should there be more comprehensive review of agreement and bylaws before moving these revisions forward?

Melissa questioned if issue was big enough to bring to local governing body. Hesitant that this would create confusion for her governing body. Jeff asked staff what impact would be if revisions are not moved forward. Jeff then asked for brief summary of each of the current pending communities. Staff suggested letter from Board president to pending members would be helpful in



either moving communities forward or removing them from the Commission. Staff also brought up importance of revised language for member code changes. Jeff asked if there are downsides to not moving forward with revisions.

Consensus by Board to not take additional action at this time on proposed revisions.

6. Informational Items

a. FY22 Financials Update

Staff presented brief review of Financials, highlighting expected fund balance. Brandi added reminder of plan for dealing with expected fund balance overage.

b. Multistate Tax Commission Annual meeting

Jeff asked if Commission would cover travel cost to MTC meeting for Board members. Stephanie and Brandi agreed that Commission funding of travel would be appropriate.

Motion by Stephanie to fund travel expenditures for Board members, no objection.

7. Executive Session

a. Memo from LBB re: *Pike*

i. Motion by Melissa to enter Executive Session, no objection.

8. Comments

9. Adjournment

a. Meeting adjourned at 11:59 am following Executive Session

Respectfully submitted, Clinton Singletary, AMSTP Sales Tax Director

<b>Approved:</b>		
<b>By:</b>	<b>Melissa Haley, ARSSTC Board Secretary</b>	<b>Date</b>