



How to File for Nested Jurisdictions

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Alaska Remote Sellers Sales Tax Commission Filing Portal <https://arsstc.munirevs.com/>

What is the Alaskan equivalent of a county? Here, we call them boroughs and, just like cities, they have the authority to impose a sales tax. There are multiple boroughs in Alaska that impose a sales tax, and in most cases the town and the borough are the same and designated “City Borough of AREA.” Two of these boroughs have towns that also have a sales tax. We call these taxing towns located in taxing boroughs, nested jurisdictions. For sales tax filings, these nested jurisdictions should be filed as laid out below.

All sales into these nested jurisdictions have 2 tax rates: the town tax and the borough tax. The borough tax is also assessed on sales inside the borough but not in one of the taxing towns. When filing sales tax with the ARSSTC system, the gross sales of the borough line must be equal to or larger than the gross sales sum total of the nested jurisdictions within the borough.

For reporting: enter the sales on both the city and the borough lines. This will create an artificial duplication of the sales reported, but the tax will be calculated correctly upon upload.

Nested Jurisdictions

Kenai Peninsula Borough (KPB)

	Town Tax	KPB Tax	Total Tax
Homer	4.85%	3%	7.85%
Kenai City	3%	3%	6%
Seldovia City seasonal April 1 – September 30	4.5%	3%	7.5%
Seldovia City seasonal October 1 – March 31	2%	3%	5%
Seward	4%	3%	7%
Soldotna	3%	3%	6%

Ketchikan Gateway Borough (KGB)

	Town Tax	KGB Tax	Total Tax
Ketchikan City seasonal April 1 – September 30	5.5%	2.5%	8%
Ketchikan City seasonal October 1 – March 31	3%	2.5%	5.5%
Saxman	4%	2.5%	6.5%

Example:

\$100 item sold in Homer	\$100 item sold in Soldotna	
- collect \$7.85 in tax	- collect \$6.00 in tax	
- report \$100 under Homer	- report \$100 under Soldotna	- report \$200 under KPB
Pay \$13.85 to our system		