



Alaska Remote Seller Sales Tax Commission
Board of Directors Meeting Minutes
May 17, 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 – absent
- Soldotna – vacant seat

1. Call to order at 10:04 am
2. Approval of the Agenda
 - a. Motion by Melissa Haley to approve agenda. Second by Xavier Mason.
3. Approval of the Minutes
 - a. 3.15.2023 Board Meeting minutes
 - b. Motion to approve by Melissa Haley. Second by Brandi Harbaugh.
4. Public participation on Non-Agenda Items
 - a. No public participation
5. Official Business
 - a. **Policy Committee Report**
 - i. Presented by Maureen Graham: Policy Committee met on 3/21/23, 4/18/23 and 5/16/23.
 - ii. Topics for discussion included marketplace facilitators performing services physically within the member jurisdiction. How can better compliance be achieved. Uniform Code does not allow these marketplaces to file / report to the Commission. AML may pursue facilitated discussions between communities and possible code revisions to assist communities in their collection efforts.
 - iii. Reviewed interpretation 2023.01 – Bundled Transactions to include language around tax caps.
 - b. **Board action on ARSSTC Bylaws update re: Annual Meeting quorum**
 - i. Clinton presented updated from 3/15/23 including action taken to provide sufficient notice to membership.
 - ii. Motion by Ruth Kostik to approve proposed Bylaws update. Second by Melissa Haley



- iii. Roll Call vote: Scott Bloom-yea, Melissa Haley-yea, Brandi Harbaugh-yea, Ruth Kostik-yea, Xavier Mason-yea.

c. Approval process for monthly AML overhead

- i. AML / ARSSTC service agreement has requirement that AML’s monthly overhead expenses be approved by the ARSSTC.
- ii. ARSSTC Treasurer Joan Miller had previously agreed that it would be acceptable for her to approve monthly, with a quarterly review by the ARSSTC Board of Directors.
- iii. Board overall agreed to this suggested process.

d. FY23 Financials Update

- i. FY23 revenues are higher than projected due to increase late filing fees from delinquencies and actual tax reporting. Expenses have been less than anticipated due to staffing and lack of spending on programming updates. No current plans by Finance Committee to recommend fee rate reductions for FY24.
- ii. Question from Brandi Harbaugh about timing of ACH transfers to member jurisdictions, how that has been working. Staff explained primary challenge is waiting for end of month payments to be deposited into account. Can take up to a full week to receive funds. Also challenging to work through the outstanding ACH credit payments due to volume of payments from Avalara for their clients.
- iii. Brandi asked about presenting summary of delinquencies / receivables. Discussion around what is considered a receivable and how they are being tracked by staff. Staff will present process summary to Board at future meeting to provide additional details.


6. Comments

- a. Clinton informed Board that compliance staff position has been filled.
- b. Melissa Haley expressed interest in seeing how the ARSSTC and AML can support the marketplace facilitator challenges.

7. Adjournment

- a. Adjourned at 10:42 am

Respectfully submitted, Clinton Singletary, AMSTP Sales Tax Director

Approved:		Oct 25, 2023
By:	Ruth Kostik, ARSSTC Board Secretary	Date






Minutes 5.17.23 Board Meeting_final

Final Audit Report

2023-10-25

Created:	2023-10-25
By:	Clinton Singletary (clintons@akml.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAAq1vf4S-C9bAfNg4d8ZPt61mM67wiN34H

"Minutes 5.17.23 Board Meeting_final" History

-  Document created by Clinton Singletary (clintons@akml.org)
2023-10-25 - 7:35:02 PM GMT
-  Document emailed to Ruth Kostik (ruth.kostik@juneau.gov) for signature
2023-10-25 - 7:36:06 PM GMT
-  Email viewed by Ruth Kostik (ruth.kostik@juneau.gov)
2023-10-25 - 7:36:45 PM GMT
-  Document e-signed by Ruth Kostik (ruth.kostik@juneau.gov)
Signature Date: 2023-10-25 - 11:47:50 PM GMT - Time Source: server
-  Agreement completed.
2023-10-25 - 11:47:50 PM GMT