



# NEWS NOTES

2024 Quarter 2



## SUMMER IN ALASKA...

Summer is such a great season in Alaska. The long days mean there is time to play after a hard day of harvesting food and supplies. How long are the days? Our northern most ARSSTC member community is Kotzebue where the sun does not set from June 2 until July 9 this year. Our southernmost community, Adak, received 16 hours and 42 minutes of sun on the solstice. Here in Juneau, AMSTP staff enjoyed 18 hours and 16 minutes of light for the longest day of the year. Even with the long days, a campfire is always a welcome addition to help cook food, stay warm, and keep the bugs away.

### **\$0 Filers and Voluntary Accounts – Turn on the Tax**

At the beginning of each year, our staff conduct a review of filings for the previous calendar year to see which businesses are filing \$0 gross sales across our member communities. We operate under the assumption that a business registers once it reaches the economic threshold and should therefore be reporting gross sales. Feedback indicates that many businesses register voluntarily and have not “turned on the tax” because they do not yet meet threshold.

Midnight at Sandy Beach, Juneau AK Photo courtesy of Kara Johnson

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**It is the ARSSTC’s position that if a business registers voluntarily, they must “turn on the tax” and remit gross and exempt sales tax data to the ARSSTC. Do not just enter \$0 sales. ARSSTC offers quarterly filing for these businesses.**

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### **Food is Taxable**

In many ways, sales tax in Alaska is simple compared to the Lower 48 – pretty much everything is taxed. Unlike other states, most Alaskan communities do not exempt sales tax for grocery food, prepared food, non-prepared food, nutritional supplements, vitamins, and other edible products. Per federal rules, all WIC and SNAP food purchases are tax exempt. Some jurisdictions (such as Adak, Craig, and Unalaska) exempt sales tax for seafood. Other jurisdictions have limited exemptions for food products. Aleknagik and Selawik exempt groceries purchased outside the city for personal consumption, not for resale. Homer and Kenai Peninsula Borough have a seasonal sales tax exemption for non-prepared food, effective September 1 – May 31.



Please visit our website for a summary of tax rules for food products: <https://arsstc.org/exemption-summaries/>

## Amended Returns

Your Remittance Account(s)

Amend Tax Form(s)

A business can amend filings by period, by jurisdiction.

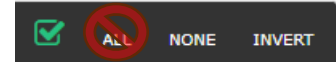
Amendments are initiated through the filing portal Business Center by clicking the orange **Amend Tax Form(s)** button at the bottom of the page. **Do not use amendments to change the payment method for a filing** – contact staff to update a payment method. Instructions for amendments can be found [here](#).

### Amended Returns Tips

#### Tips to facilitate your ARSSTC amended returns

- **Only select the jurisdictions you need, do not select all.** A jurisdiction can only be amended once per period. Contact us if you need additional adjustments.
- **Pay attention to nested jurisdictions!** Anything within Kenai Peninsula Borough or Ketchikan Gateway Borough needs to be amended at both the city and borough levels.
  - 📄 Homer, Kenai, Seldovia, Seward, and Soldotna ⇒ Kenai Peninsula Borough
  - 📄 Ketchikan City and Saxman ⇒ Ketchikan Gateway Borough
- **Provided a detailed description** for the reason of the amendment.
- **Exempted sales** are entered into a grid and will include Government, Long Term Rental, Non-Profit, Other, Outside Jurisdiction, Purchase Threshold, Resale, and Senior Citizen.
- **Wait for staff to approve and confirm amendment.**
- **Pay balance owed** upon receipt of staff confirmation.
- **Credits can be used to pay future filings.**

Initiate Amendment

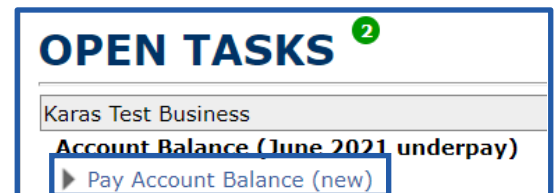


## Account Balances

Account balances can be positive or negative. Staff adds an Account Balance workflow to a business's Open Tasks to allow the business to either pay the balance or use the credit.

**To use an account credit:** follow the instructions located [here](#).

**To pay an account balance owed:** click on the task, add it to the Shopping Cart, and proceed through the payment options. This can be done together with a filing or on its own.



### How Do You Pronounce that Name?



Just like any other state, Alaska has communities with names that may be difficult to pronounce. Here is a quick guide to some of our more challenging names. All of our communities stand on traditional Alaskan Native ground.

**Aleknagik:** ah-lek-na-gik. The Yup'ik name is *Alaḡnaḡiq*  
**Gustavus:** gus-tay-vus. The Lingít name is *Wanachích T'aak Héen*  
**Juneau:** joo-noh. The Lingít name is *Dzánti K'ihéeni*  
**Kenai:** keen-eye. The Dena'ina name is *Shk'ituk't*  
**Kotzebue:** kots-a-bew. The Iñupiaq name is *Qikiqtaḡruk*  
(source Wikipedia)

**Nenana:** knee-nan-ah. The Lower Tanana name is *Toghotili*  
**Ouzinkie:** you-zink-ee. The Alutiiq name is *Uusenkaaḡ*  
**Quinhagak:** quin-ah-hawk. The Yup'ik name is *Kuinerraq*  
**Selawik:** sell-ah-wick. The Iñupiaq name is *Siilivik*  
**Toksook Bay:** took-sook bay. The Yup'ik name is *Tuqsuḡ*  
**Unalakleet:** you-na-la-kleet. The Iñupiaq name is *Unalaḡliq*