



# NEWS NOTES

2024 Quarter 4

## FINDING FUN UNDER THE WINTER SUN



Biking in front of a glacier

photo credit: Travel Alaska

Winter brings shorter days, so Alaskans make the most of life when the sun is out. It’s always exciting to tune up the tools of winter: skates, skis, snow machines, snowshoes, and dog sleds. Our most northern ARSSTC communities include Kotzebue, Selawik, and Shungnak where they enjoyed 1 hour and 41 minutes of sunshine on the winter solstice. The sunshine warms our hearts as we continue subsistence fishing and hunting and use our winter gear to get to the magical corners of Alaska. The AMSTP staff hopes you find peace in your magical corner and have a joyful holiday season and wonderful new year.

### Adding New Email to an Account

The GovOS/MuniRevs sales tax filing platform requires an email account to access a business account, file, and review sales tax returns. AMSTP staff rely on, and encourage, businesses to maintain an active email on the account. The system allows for multiple users to be on a business account. Each user must have their own email login. Once the email is verified, a user can attach to a business. In the Business Center: 1) Click the “Add or Remove a Business” link under the Quick Links section. 2) Select the third option, “Add or Remove a Business.” 3) Enter business six-digit account number and six-digit alphanumeric portal code. Contact us for digits if needed.

#### Fiscal Year 2024 Update

We are pleased to share our FY24 numbers

(July 1, 2023 – June 30, 2024)

**Sellers Registered in FY24: 1069**

Total Sellers by end of FY24: 3841

**Jurisdictions Joined in FY24: 2**

Total Jurisdictions by end of FY24: 50

**Tax Revenue Collected in FY24: \$24,857,662.22**

Total Revenue by end of FY24: \$77,110,401.17

### QUICK LINKS

[Click HERE for FAQs.](#)

[How to File Sales Tax Returns](#)

[Click HERE for Participating Jurisdictions.](#)

[Click HERE for the Excel Upload template.](#)

[Click HERE for ACH Credit Payment Instructions](#)

[Click HERE for XML Help and Testing Tool](#)

[Add or remove a business to your account here.](#)

Please choose one of the following Business Types: \*

\*\* Your business will not be connected to your user or Officially Registered until you complete this step.

Individual Business registering for the first time.

Please do NOT choose this option if you have already set up this business to remit through the Portal. Use the

Bulk Filer (i.e. Tax Firm)

This option is for businesses that will be filing on behalf of multiple other businesses and would like to do this

Add or Remove a Registered Business.

Use this option to remove or add a business to your user.

To connect to your existing record(s), please provide the following identifying information.

If you do not have this information, please contact the Commission using the "Contact Us" link at

Portal Account Number Portal 6-digit Account Number	AND	Portal Activation Code Portal 6-digit Activation Code	<input type="button" value="Lookup"/>
<input type="text"/>		<input type="text"/>	

*Have a resale certificate? Don't forget to renew it for 2025. The ARSSTC account number is not a resale certificate. Need a resale certificate? Apply [here](#).*

## Anchorage, Kenai Peninsula, and Ketchikan Gateway Communities

You may know the Municipality of Anchorage does not have a sales tax and there is no sales tax for the communities within the Municipality. But which communities? Likewise, the Kenai Peninsula Borough has several towns in its borders subject to the Borough tax; though there are five that charge an additional sales tax. The towns within the Ketchikan Gateway Borough are subject to the borough tax and two have a city sales tax. [See here for breakdown](#) of community tax rates for these areas.



## Nested Jurisdictions

When reporting sales into the Kenai Peninsula Borough or Ketchikan Gateway Borough, please note these taxing boroughs have taxing cities within them (called nested jurisdictions). There are two taxes to collect: the city tax and the borough tax. Any sales into the taxing cities must be reported on both lines with ARSSTC (including exemptions – **do not report exemptions only on one line**). **Reporting on both lines creates an artificial duplication of sales tax reported on the form**, but the tax will be calculated correctly by the filing system. Amended returns must reflect changes to both the nested city and borough. Borough filings must be equal to or greater than the sum total of the taxing towns. [More information about nested filing is here.](#)



## Tax Caps included in Monthly Rate Sheets



Sales tax in Alaska is unique for many reasons. One of which, many communities institute a cap on how much tax can be charged on a single item, service, or transaction (multiple items on a single receipt) – **a tax cap**. Each community has their own rules about tax caps and local residents are acutely aware of how much tax they should be charged. There are unique nuances per community regarding if the tax cap applies to an item or transaction. How can businesses keep it all straight? ARSSTC provides a list of the tax cap rules for our members, housed on the [monthly tax rate sheets](#): select the tax rate sheet that does not have the ZIP codes, the tax caps are listed on the third sheet. Report the total gross sales and then anything over the tax should be listed as exempt in the “Over Threshold” category. Businesses are responsible for correcting any over-taxation by reimbursing the buyer directly.

### Tax Rates

- › ARSSTC How to Read the Tax Rate Tables
- › Tax Rate Sheet 1-1-25
- › ARSSTC Sales Tax Rate Sheet with Zip Codes 1-1-2025
- › Tax Rate Sheet 12-1-24
- › ARSSTC Sales Tax Rate Sheet with Zip Codes 12-1-2024

## Commission is not State of Alaska

Alaska does not have a state sales tax and the Alaska Department of Revenue (AK DOR) is not involved in sales tax. AK DOR compiles tax information and revenue for communities across Alaska but are not able to field questions regarding collection or filing. Sellers should consult their legal counsel to tax professionals to ensure proper compliance with all state and local laws. Businesses with physical presence in a city may have additional license requirements. [Contact the local jurisdiction directly](#) for clarification. [State of Alaska business license information is here.](#) The managing entity for remote sales tax remittance is the Alaska Remote Seller Sales Tax Commission (ARSSTC). ARSSTC is an independent intergovernmental organization not connected to the AK DOR. All remote sales tax must be filed through the [ARSSTC portal](#). Ensure payments and inquiries are sent to ARSSTC - not AK DOR.

## Sales Tax Updates

**City of Craig** increased their sales tax rate from 5% to 6% effective January 1, 2025 and implemented a seasonal sales tax rate of 7% from April 1 – September 30, annually.