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Alaska Remote Seller Sales Tax Commission
Board of Directors Meeting
February 19, 2025 10:00 am – 12:00 pm
Virtual via Zoom

Board of Director Attendees:

- **Libby Bakalar**, City of Bethel
- **Scott Bloom**, City of Kenai
- **Brandi Harbaugh**, Kenai Peninsula Borough
- **Ruth Kostik**, City & Borough of Juneau
- **Lana Metcalf**, City of Soldotna
- **Cassee Olin**, City of Wasilla
- **Ben Sadler**, City of Gustavus

1. Call to order
2. Approval of the Agenda
3. Approval of Minutes
 - a. 12.11.24 Annual Meeting
4. Public participation
5. Official Business
 - a. Election of Board Officers
 - b. Update on FY24 / FY25 Financials
 - c. GovOS Fee Negotiation Update
6. Comments
7. Adjournment



Alaska Remote Seller Sales Tax Commission
Board of Directors Meeting Minutes
December 11, 2024 4:30-5:00pm
Virtual via Zoom / In-person At Dena'ina Center, Anchorage

Board of Director Attendees:

- Libby Bakalar
- Melissa Haley
- Brandi Harbaugh
- Ruth Kostik
- Cassee Olin

Board of Directors Absent:

- Scott Bloom

1. Call to order / Roll Call

- a. Quorum established with 20 member jurisdiction representatives present.

2. Approval of the Agenda

- a. Motion to approve by member jurisdiction representative / Seconded by other member jurisdiction representative; None opposed.

3. Approval of Minutes

- a. 10.16.24 Board minutes
- b. Motion to approve by member jurisdiction representative / Seconded by other member jurisdiction representative; None opposed

4. Public participation on Non-Agenda Items

- a. No public participation

5. Official Business

- a. Board of Directors Election effective January 2025 – December 2026
 - i. Motion to accept nominations as presented / Motion seconded; None opposed
 - 1. Brandi Harbaugh _ Kenai Peninsula Borough
 - 2. Lana Metcalf – City of Soldotna
 - 3. Cassee Olin – City of Wasilla
 - 4. Ben Sadler - City of Gustavus
- b. Annual update to ARSSTC members
 - i. Clinton Singletary presented slideshow update.

6. Comments

- a. No comments

7. Adjournment and celebration of ARSSTC 5-year anniversary

- a. Adjourned 5:30 pm



To: ARSSTC Board of Directors

From: Clinton Singletary, Statewide Municipal Sales Tax Director

Date: February 19, 2025

Re: ARSSTC Board of Directors Officers

The Board of Directors officers as of the end of 2024 were as follows:

- President – Brandi Harbaugh, Kenai Peninsula Borough
- Vice President – Layton Lockett, City of Adak
- Treasurer – Ruth Kostik, City & Borough of Juneau
 - *Role also serves as chair of Finance Committee*
- Secretary – Scott Bloom, City of Kenai

Officers for 2025 were not chosen during the ARSSTC Annual Meeting in December. An additional consideration is nominating a Director or Officer to serve as chair of the Protest Review Committee for 2025.

Alaska Remote Sellers Sales Commission
Budget vs. Actuals: Budget FY24 P&L - FY25 P&L
 July - December, 2024

	Total		
	Actual	Budget	over Budget
Income			
4000 Commission Fee Income	350,176	311,304	38,872
4005 Net Sales Tax collected from MUNIREvs	15,563,360	13,524,397	2,038,963
4005A GASB Contra Net Sales Tax Collected	(15,563,360)	(13,524,397)	(2,038,963)
Total 4005 Net Sales Tax collected from MUNIREvs	-	-	-
4100 Late Fees	59,350	50,000	9,350
4200 Reprocessing Fees	1,050	900	150
4300 Credit Card Fees	946	900	46
4400 Other Income	76,851	12,500	64,351
Total Income	488,372	375,603	112,768
Expenses			
5000 AML Operating Exp			-
5001 Munirevs Enhancement Invoices		55,000	(55,000)
5002 Governance/Travel	5,276	4,000	1,276
5003 Legal	3,071	12,500	(9,429)
5004 Personnel Exp			-
5004A Salaries	206,788	200,000	6,788
5004B Payroll Taxes	15,918	17,500	(1,582)
5004C Health Insurance	50,429	49,000	1,429
5004D Nationwide Retirement	10,225	10,500	(275)
Total 5004 Personnel Exp	283,360	277,000	6,360
Total 5005 Insurance	8,760	6,000	2,760
5006 Audit Services	12,700	5,500	7,200
5007 8% Overhead Expense	27,759	28,800	(1,041)
Total 5000 AML Operating Exp	340,926	388,800	(47,874)
5008 Bank Fees	773	500	273
5009 Merchant Services Fees	8,559	8,250	309
5010 Member Tax Revenue Expense	11,639,059	12,168,397	(529,338)
5011 GASB Contra Member Tax Expense	(11,639,039)	(12,168,397)	529,358
Total 5010 Member Tax Revenue Expense	20	-	20
5020 GovOS Expense	657,838	1,156,000	(498,162)
5020A GASB Contra GovOS Expense	(663,565)	(1,156,000)	492,435
Total 5020 GovOS Expense	(5,727)	-	(5,727)
5030 TTR Fee Expense	210,643	200,000	10,643
5030A GASB Contra TTR Fee Expense	(166,075)	(200,000)	33,925
Total 5030 TTR Fee Expense	44,568	-	44,568
5045 Accounting Svcs		25,000	(25,000)

5060 Other Business Expenses		250	(250)
5065 Office Supplies & Software	6,976	1,250	5,726
Total Expenses	396,095	424,050	(27,955)
Net Operating Income	92,277	(48,447)	140,724
Other Income			
6000 Interest Earned	49,468	25,000	24,468
Total Other Income	49,468	25,000	24,468
Net Other Income	49,468	25,000	24,468
Net Income	141,745	(23,447)	165,192



To: ARSSTC Board of Directors

From: Clinton Singletary, Statewide Municipal Sales Tax Director

Date: February 19, 2025

Re: GovOS Fee Negotiations

The Board has previously stated its desire to be involved in future contract negotiations with GovOS, specifically when renegotiating contract fees under the terms of the current contract.

AML staff have contacted GovOS to confirm the timeline involved in fees renegotiation. The confirmed timeline is as follows:

- Either party can negotiate at any point during the term after the first 5 years.
- If pricing negotiation does not occur after the five-year mark, then renewal pricing must be negotiated by the parties no later than 6 months prior to the expiration of the term (June 30, 2029)
- Fee negotiations can begin at any point after December 1, 2024 (30 days of notice from 11/1/2024).

At its October 16, 2024 meeting, the Board assigned Scott Bloom as the Board representative for negotiations. AML staff (Nils Andreasson and Clinton Singletary) and Scott have since met with GovOS staff three separate times, with an initial meeting in early December.

GovOS' initial proposal was not considered to be an adequate reduction of fees, nor was the proposed flat annual \$ amount fee structure considered to be in the best interest of ARSSTC member jurisdictions. At our last meeting with GovOS staff in mid-January, we requested they modify their proposal to include a fixed %-based fee with a more substantial fee reduction than what was originally proposed.

An updated proposal has not yet been provided by GovOS for review. Once a proposal is received, depending on the timing, the Board may be notified of the need for a special Board meeting to formally review and / or approve GovOS' latest proposal.