

Alaska Remote Seller Sales Tax Commission

4th Quarter 2025 / Annual 2025

Update and Overview

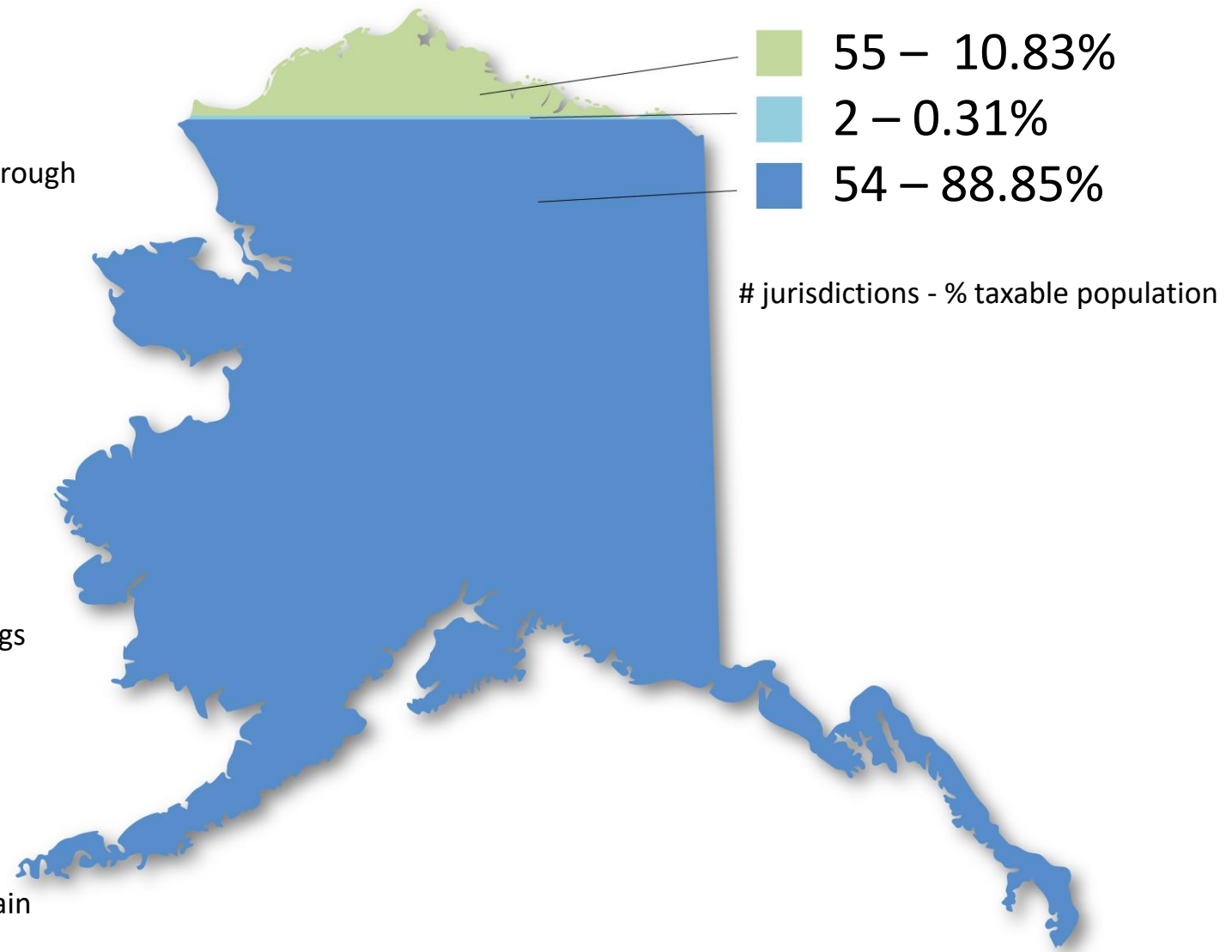
February 20, 2026




Jurisdictions to Date

Adak
 Aleknagik
 Anchorage (alcoholic beverage tax only)
 Aniak
 Bethel (retail and alcoholic beverage)
 Cordova
 Craig (retail and alcoholic beverage)
 Dillingham (retail and alcoholic beverage)
 Elim
 Galena (retail and alcoholic beverage)
 Gustavus
 Haines Borough
 Homer
 Houston
 Juneau (retail and alcoholic beverage)
 Kake
 Kenai City
 Kenai Peninsula Borough
 Ketchikan City
 Ketchikan Gateway Borough
 Kodiak
 Kotzebue (retail and alcoholic beverage)
 Mekoryuk
 Mountain Village
 Napaskiak
 Nenana
 Nome

North Pole (retail and alcoholic beverage)
 Old Harbor
 Ouzinkie
 Palmer
 Pelican
 Petersburg Borough
 Quinhagak
 Saint Paul
 Saxman
 Scammon Bay
 Selawik
 Seldovia
 Seward
 Shungnak
 Sitka
 Skagway
 Soldotna
 Tenakee Springs
 Thorne Bay
 Togiak
 Toksook Bay
 Unalakleet
 Unalaska
 Wasilla
 White Mountain
 Wrangell
 Yakutat



A photograph of the Aurora Borealis (Northern Lights) over a dark landscape with mountains and a body of water. The lights are primarily green with some purple and blue hues. The image is partially obscured by a white circular graphic on the right side.

2025Q4 Membership

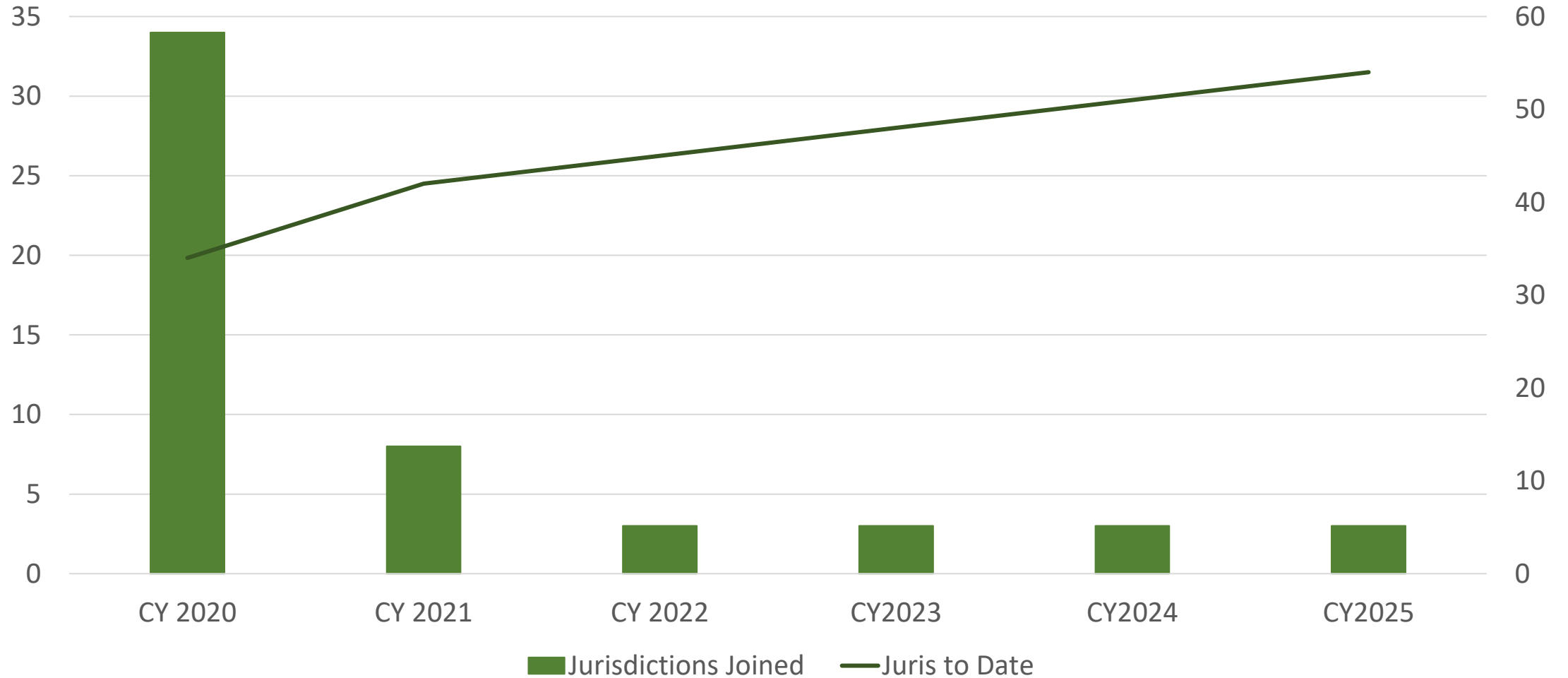
New Members to ARSSTC

- None in 2025Q4

Adopted and Implemented Uniform Code

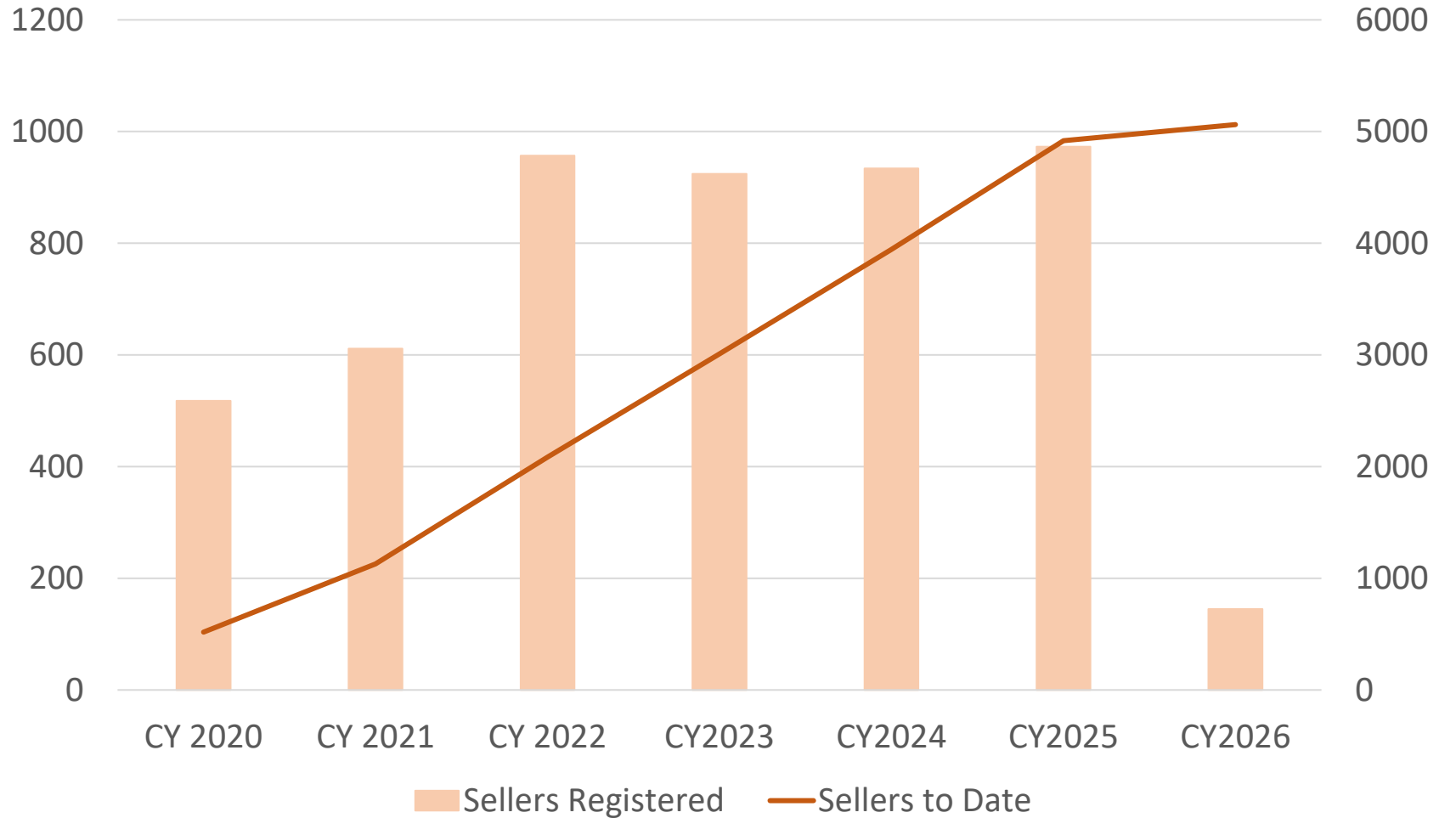
- None in 2025Q4

Member Jurisdictions Over the Years



Registered Sellers over the Years

CY26 to date: 145
CY25 Total: 973
CY24 Total: 934
CY23 Total: 924
CY22 Total: 957
CY21 Total: 611
CY20 Total: 518
= 5,062 registered sellers
290 closures in 2025
473 quarterly filers
177 annual filers



Top 20 Sellers for 2025Q4

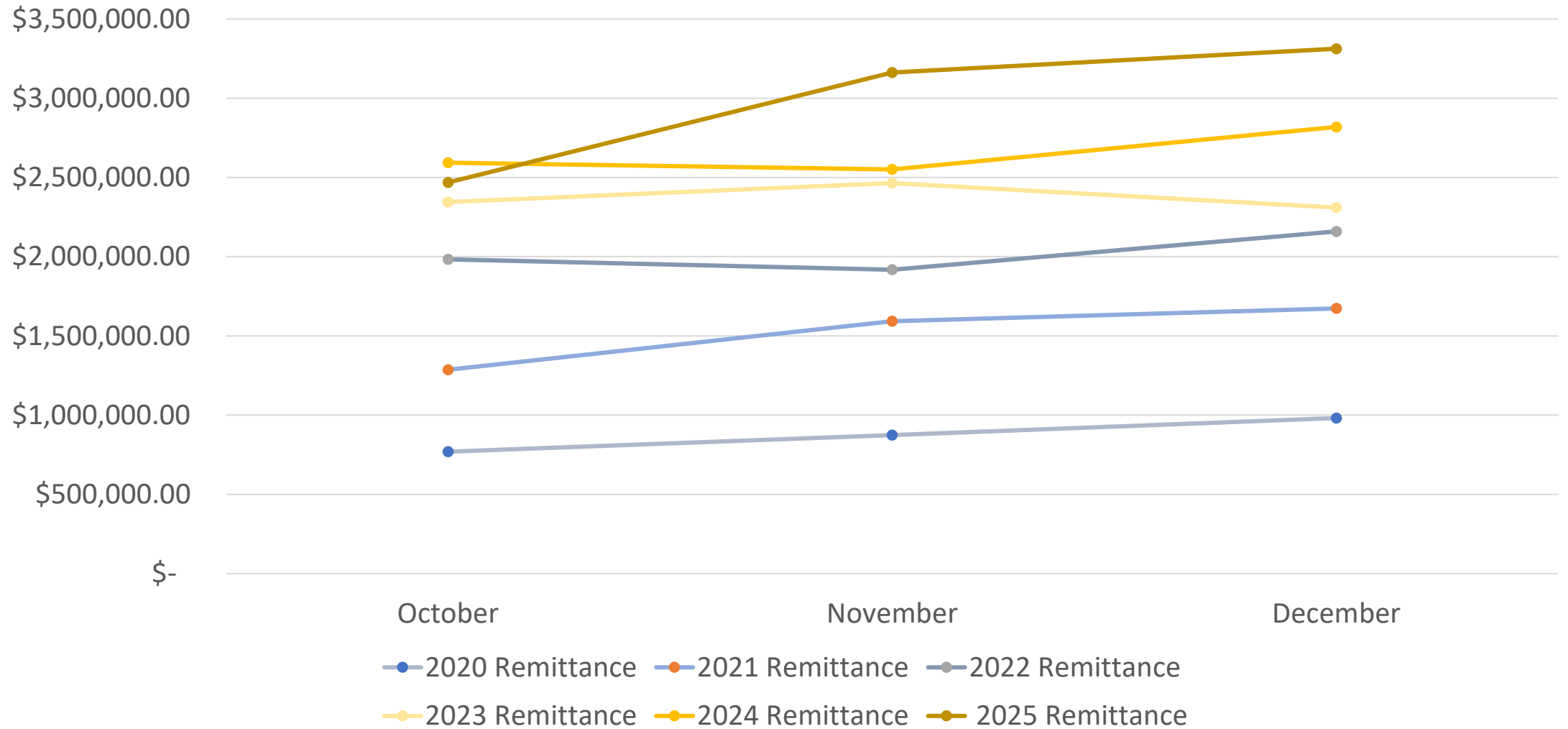
1. Amazon.com Services, LLC (MPF)
2. Apple, Inc.
3. Google LLC
4. eBay, Inc.
5. Meta Platforms, Inc.
6. Microsoft Corporation
7. Hulu, LLC
8. Intuit, Inc.
9. Whaleco, Inc.
10. Etsy, Inc.
11. TikTok, Inc.
12. *Refrigeration Supplies Distributor*
13. Groceryworks.com
14. Walmart.com USA LLC
15. Ash Grove Cement Company
16. *Whatnot, Inc.*
17. *Dayforce, Inc.*
18. *Disney Platform Distribution, Inc.*
19. *KHGH Group, LLC*
20. *Recreational Equipment, Inc.*

Top 20 Business Comparison

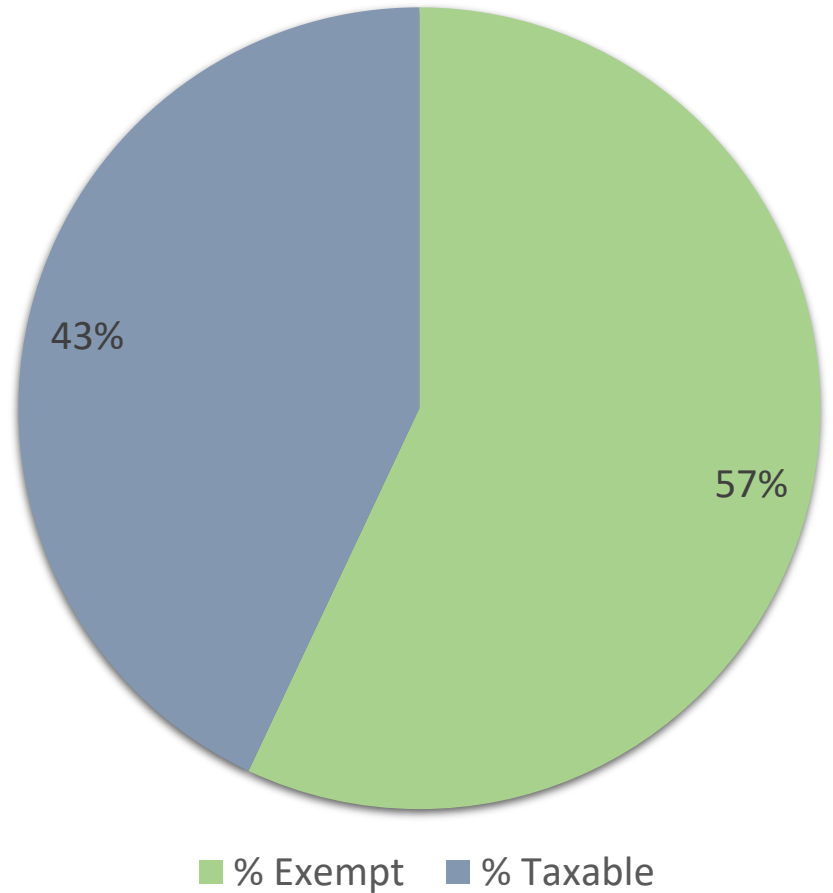
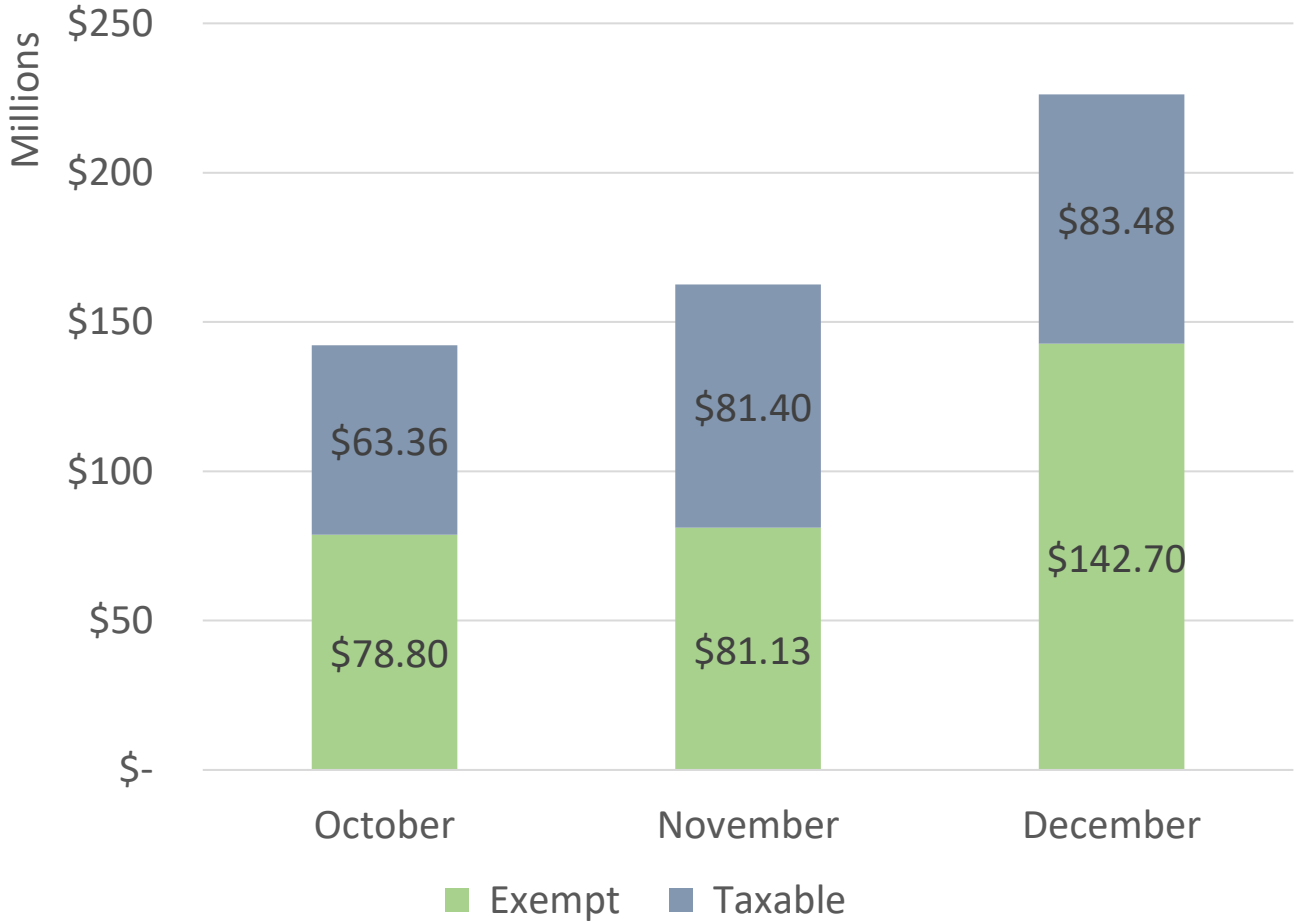
Year	2024	2025
Total 4Q Revenue:	\$ 7,641,523	\$ 8,523,758
Revenue from Top 20:	\$ 4,775,242	\$ 5,299,414
Top 20 as % of Revenue:	62.49%	62.17%

Calendar Year	2024	2025
Total Annual Revenue:	\$ 29,171,367	\$ 32,571,257
Revenue from Top 20:	\$ 18,282,088	\$ 20,174,758
Top 20 as % of Revenue:	62.67%	61.94%

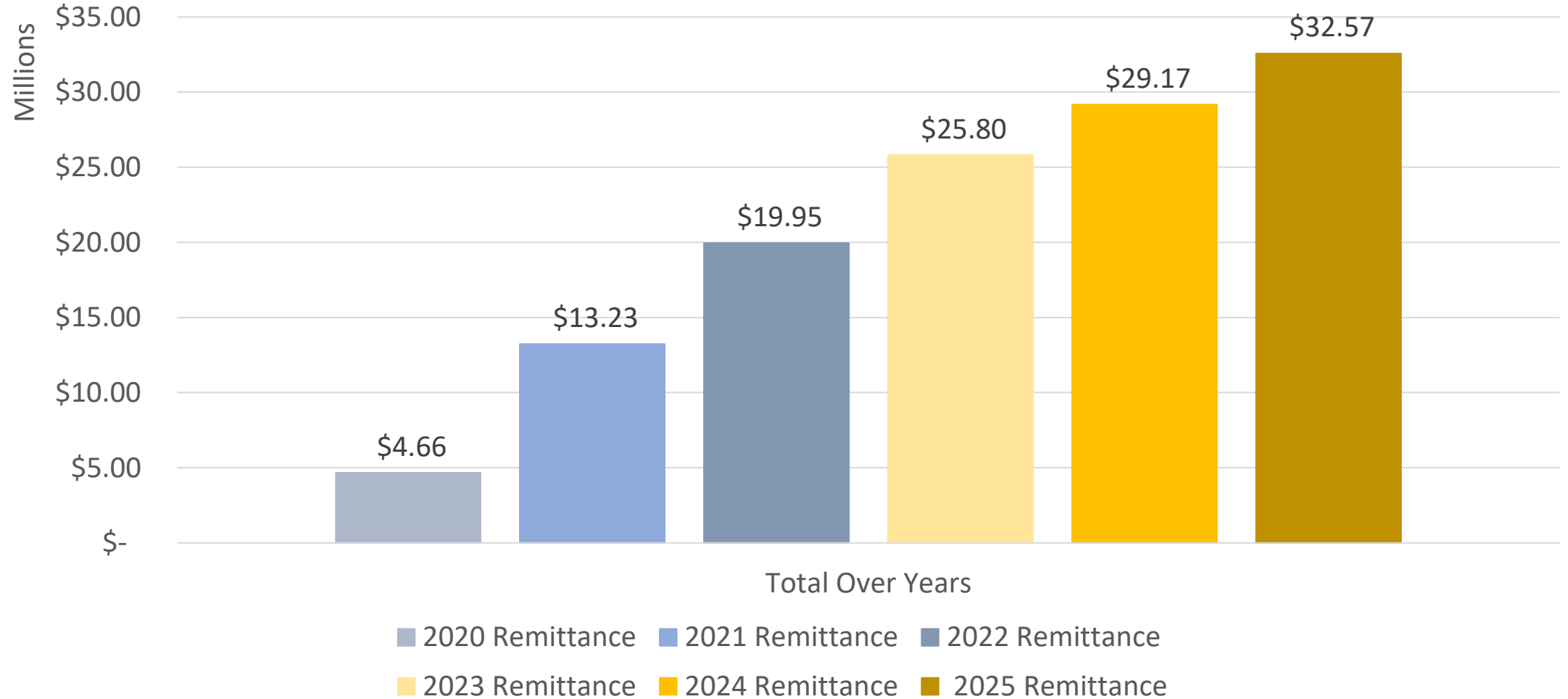
2025Q4 Sales Tax Revenue (by filing period)



2025Q4 Exempt versus Net Taxable (by filing period)

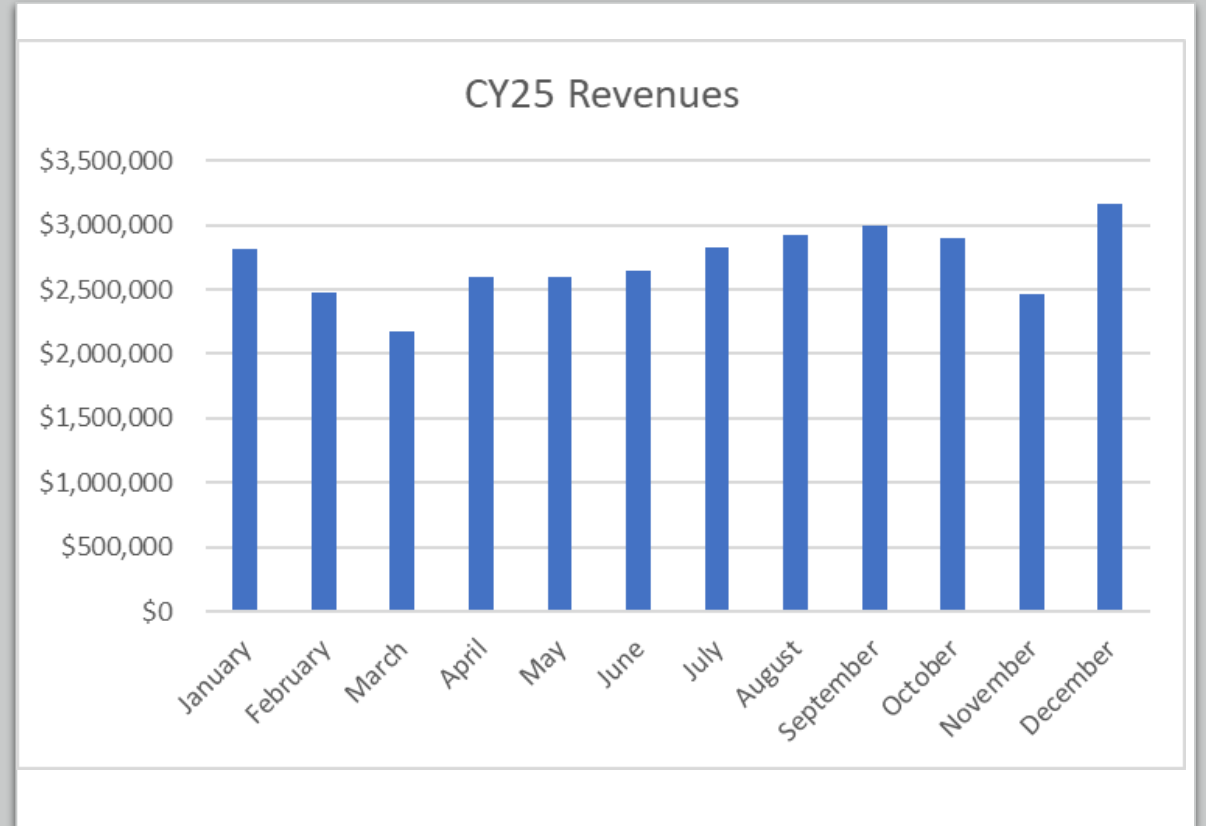


Tax Revenue Over the Years



CY24 Revenues

Completed Month	CY25 Revenues
January	\$2,818,433
February	\$2,477,695
March	\$2,170,264
April	\$2,591,070
May	\$2,599,222
June	\$2,648,726
July	\$2,822,528
August	\$2,920,296
September	\$2,999,265
October	\$2,892,814
November	\$2,468,358
December	\$3,162,586
CY24 Total:	\$32,571,257

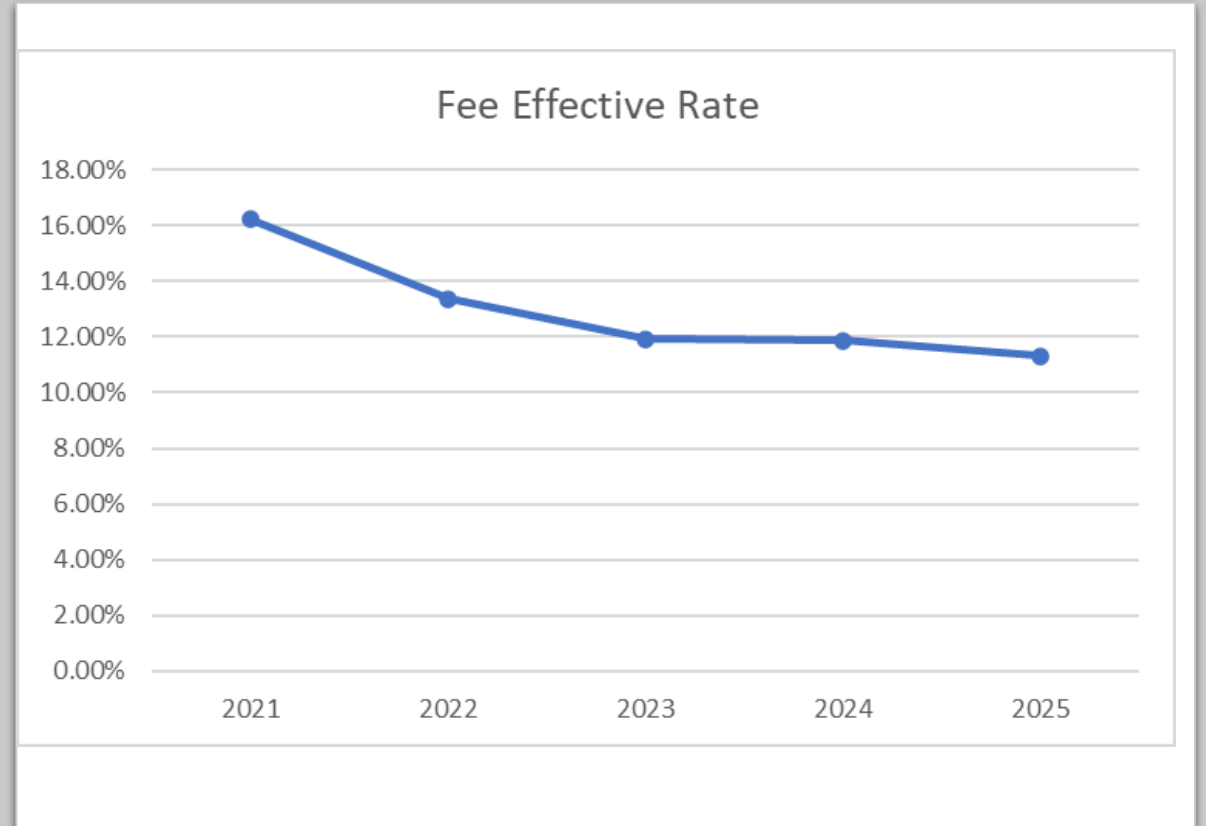


ARSSTC Member Fees

- Service provider fees remained the lowest possible rate in 2025Q4 :
 - GovOS: 4%
 - ATR: 1.7%
 - ARSSTC: 2.25%
- Total effective fee rate for CY25: 11.33%
- Starting January 2026, the GovOS fees revert to their top rate of 12%
 - ATR will remain a fixed rate of 1.4%
 - ARSSTC will remain a fixed rate of 2.25%

Fee Effective Rate History

Calendar Year	Fee Effective Rate
2021	16.22%
2022	13.38%
2023	11.94%
2024	11.87%
2025	11.33%



ARSSTC Member Fees CY2025

Tier 1
(\$0 - \$10M)

- GovOS: 12%
- ATR: 1.4%
- ARSSTC: 2.25%
- **Tier 1 total fees: 15.65%**

Tier 2 (as of 4/29/25)
(\$10M - \$20M)

- GovOS: 8%
- ATR: 1.4%
- ARSSTC: 2.25%
- **Tier 2 total fees: 11.65%**

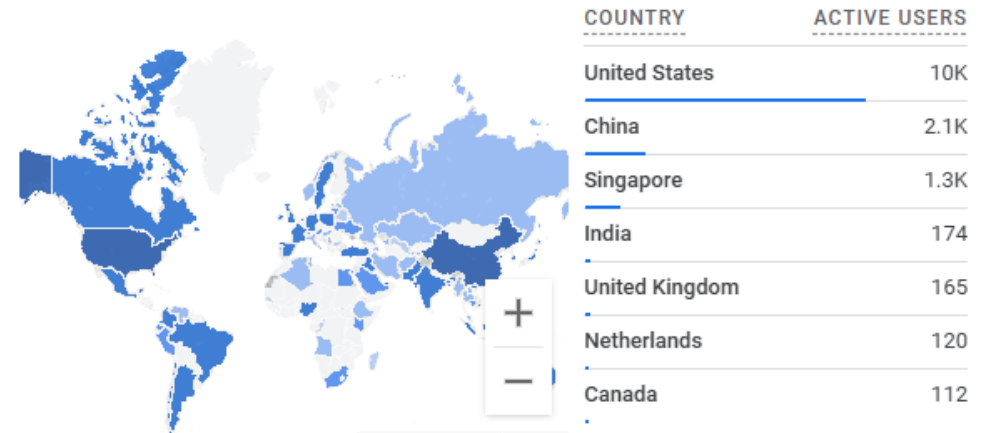
Tier 3 (as of 8/21/25)
(\$20M - \$30M)

- GovOS: 4%
- ATR: 1.4%
- ARSSTC: 2.25%
- **Tier 3 total fees: 7.65%**

4Q 2025 Updates: Website

Website

- 14,000 visits
 - 13,000 new users
 - Average engagement time: 0m21s
 - Website visits up ~57% from last quarter
- Most visited pages:
 - Uniform Code
 - Member Jurisdictions
 - Business/Sellers
 - FAQs for Sellers
 - Tax Rates



4Q 2025 Updates: ATR

- Re-established staff access to tax map portal to submit changes to tax rules
- Facilitated testing by Avalara regarding updated nested jurisdiction logic
- Provided support for address file proposal
- Began project to identify item-specific tax cap rules to update rate sheets and tax map
- Updated tax map and tax rate sheets:
 - City and Borough of Haines new exemptions and seasonal tax rate
 - City and Borough of Juneau new exemptions and tax cap increase
 - City of Nome new tax rate increase
- Updated tax map system to improve service reliability and increased uptime
- Attended AML annual conference with a vendor booth

4Q 2025 Updates: Neumo

- Attended AML annual conference (no booth)
- Assisted in monthly adjustments:
 - correct mis-payment amounts for ACH Credit transactions (dozens per month)
 - add additional payments to accounts and remove accidental double assessments (multiple per month)
 - adjust vendor fee cap for Kenai Peninsula Borough and nested cities (multiple businesses)
 - process refund requests from sellers (overpayments, double payments, amendments)
 - process small balance write-offs (multiple businesses)
- Updated logic for nested jurisdictions to require net taxable of cities to be equal or less than the borough
- Researched and corrected batch summary report errors
- Fixed bug with newly registered accounts
- Fixed bug with multiple transactions in a shopping carts
- Updated end date for all active tax rates
- Updated jurisdiction names for Haines to better match new seasonal rate

4Q 2025 Updates: Neumo

- Assisting staff with PCI compliance
- Researching delays to notification module
- Working on updated summary or exemption report
- Working on enhancements for reconciliation interface

4Q 2025

ARSSTC Meetings

ARSSTC meetings are open to Commission members and can be found here:

<https://arsstc.org/meetings/>

Board Meetings

- Met in October, December
- Discussed collection agency
- Discussed place-based marketplace facilitators
- Discussed tax rate/address file
- Reviewed and approved subcontractors interpretation
- Updated on Neumo contract planning
- Board of Directors election

Finance Committee Meetings

- No meeting in 2025Q4

Policy Committee Meetings

- Met in November
- Approved subcontractor interpretation
- Reviewed mispay policy
- Reviewed collections policy

4Q 2025 Updates: Sellers

Updates to Sales Tax Rules

- Haines implemented seasonal sales tax effective 1/1/2026 for Haines Townsite/Haines Rural/Excursion Inlet
 - 4/1 – 9/30: 7% / 5% / 4.5%
 - 10/1 – 3/30: 4.5% / 3% / 2.5%
- Haines implemented a new exemption on non-prepared food effective 1/1/2026
- Juneau implemented a new exemption on essential food effective 11/20/2025
- Juneau increased its sales tax cap from \$14,300 to \$15,000 effective 1/1/2026
- Nome increased sales tax rate from 5% to 6% effective 1/1/2026

Interpretations

- Board approved Interpretation 2026.01 Subcontractors/Independent Contractors and Physical Presence Impact

4Q 2025 Updates: Staff

Staff / Procedures

- Attended and staffed annual AML conference
- Established monthly process to follow up with outstanding account balances
- Worked with AML to contract with collections agency and develop collections policy
- Conducted new administrator training – aiming to host multiple times per year
- Improving financial reporting for Board reports
- Outreach to remote sellers filing \$0 paper filings direct to jurisdictions, met with 30 (of 180 on list) to confirm correct settings in third-party tax service
 - Send Kara monthly batch of your \$0 paper filings from remote sellers

4Q 2025 Updates: Compliance Efforts

VDA Program

- 9 applicants in 4th quarter
- \$112k revenue paid by 4Q applicants
- 2025 Total: 32 applications; \$481k revenue

Reporting Analysis

- Multiple zero assessment audits closed out in 4Q.
- Have three business that assessments are being developed. Will be completed in 1Q 2026.

Collection Actions

- ARSSTC Board approved participation in AML's new Debt Collection Service.
- Will be pursuing numerous outstanding debts, and developing Collections Policy for additional enforcement actions.

ARSSTC Board of Directors

- Jennifer Anderson
City of Kenai
- Libby Bakalar
City of Bethel
- Brandi Harbaugh
Kenai Peninsula Borough
- Ruth Kostik – President
City & Borough of Juneau
- Julie Liew – Secretary
City of Kodiak
- Lana Metcalf – Vice President
City of Soldotna
- Ben Sadler – Treasurer
City of Gustavus

ARSSTC Committees

Policy Committee

- Camie Gillen, Petersburg Borough
- Maureen Graham, Chair, City of Wasilla
- Justin Harris, City Borough Sitka
- Lauri Lingafelt, Kenai Peninsula Borough
- Karl Kaufman, Landye Bennett Blumstein
- Mandy Judy, City Borough Juneau

Finance Committee

- Raven Hanson, City of Pelican
- Rachel Nichols, Ketchikan Gateway Borough
- Ben Sadler, Chair, City of Soldotna
- Jila Stuart, Haines Borough

Questions?

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clinton@akml.org
- Kara Johnson, AMSTP Program Administrator
907-790-5303
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