



One Sealaska Plaza, Ste. 302, Juneau, AK 99801

P: (907)790-5300, F: (907)463-5480 www.arsstc.org

Alaska Remote Seller Sales Tax Commission
Board of Directors Meeting
April 15, 2026 10:00 am – 12:00 pm
Virtual via Zoom

Board of Director Attendees:

- **Jennifer Anderson**, City of Kenai
- **Brandi Harbaugh**, Kenai Peninsula Borough
- **Ruth Kostik**, City & Borough of Juneau
- **Julie Liew**, City of Kodiak
- **Lana Metcalf**, City of Soldotna
- **Nella Poquette**, City of Bethel
- **Ben Sadler**, City of Gustavus

1. Call to order
2. Approval of the Agenda
3. Approval of Minutes
 - a. 2.18.26 Regular Board Meeting
 - b. 3.18.26 Special Board Meeting
4. Public participation
5. Official Business
 - a. FY27 Budget Review / Approval
 - i. FY26 Budget Memo
 - ii. FY27 Budget Memo
 - iii. Finance Committee Memo
 - iv. Combined FY26 / FY27 Financials
6. Comments
7. Adjournment



Alaska Remote Seller Sales Tax Commission
Board of Directors Meeting Minutes
February 18, 2026 10:00 am – 12:00 pm
Virtual via Zoom

Board of Director Attendees:

- **Present - Jennifer Anderson**, City of Kenai
- **Absent - Libby Bakalar**, City of Bethel
- **Present - Brandi Harbaugh**, Kenai Peninsula Borough
- **Present - Ruth Kostik**, City & Borough of Juneau
- **Present - Julie Liew**, City of Kodiak
- **Present - Lana Metcalf**, City of Soldotna
- **Present - Ben Sadler**, City of Gustavus

1. Call to order
 - a. Call to order at 10:07 am
2. Approval of the Agenda
 - a. Motion to approve by J. Liew; Second by L. Metcalf – no objection
3. Approval of Minutes
 - a. 12.17.25 Regular Board Meeting (**pgs 2-5**)
 - i. Motion to approve by B. Sadler; Second by J. Liew – no objection
4. Public participation
 - a. No public participation
5. Official Business
 - a. **Election of Board Officers (pg 6)**

President – R. Kostik self nominated; Second by J. Liew – no objection
 Vice-president – L. Metcalf self nominated; Second by B. Sadler – no objection
 Treasurer – B. Sadler nominated by R. Kostik; Second by L. Metcalf – no objection
 Secretary – J. Liew self nominated; Second by B. Sadler – no objection
 - b. **ARSSTC / Collection Agency Participation (pgs 7-21)**

C. Singletary presented memo addressing the ARSSTC's possible participation with AML's Debt Collection Service, requesting direction from the Board if they wish to not participate in the program. Shared numbers on current balances owed by remote sellers.



J. Liew questioned if existing balances are from returns filed but not paid or if the balances are from nonfilers that were estimated assessments. C. Singletary stated there were only a few estimates; the other balances are primarily general mispayments, amended returns or situations with 3rd party tax companies that only remit payment for taxes, not penalties / interest.

C. Singletary explained that the commissions charged by the collection agency will be passed on to and collected from the remote sellers. B. Sadler expressed desire to iron out appropriate collections policy as part of this.

B. Harbaugh stated is glad that collections policy is being developed and just requests that the work continue. R. Kostik questioned separate agreement outside of current MOA. Is a separate agreement needed? C. Singletary believes no real change needed to current MOA. Separate agreement is sufficient.

R. Kostik – is the Board comfortable with current progress enough to sign with AML’s program for current debts? While developing more formal collections policy for future debts / balances? J. Liew expressed desire to formalize collections policy prior to moving forward. B. Harbaugh satisfied with moving forward with current balances, but keeping an eye on newer larger balances and work on a case by case basis, while policy is being developed. C. Singletary suggested using Finance Committee as another set of review on balances and possible actions to be taken.

Motion by B. Harbaugh to enter into AML’s Debt Collection Service and send existing collections less than \$5k, with Finance Committee approving future balances to be sent. Second by B. Sadler – no objection.

c. Tax Rate / Boundary File Project – proposal review (pgs 22-31)

C. Singletary walked through memo outlining the project proposal, including cost / budget considerations and what the work would look like. Also talked through the ATR proposal / Statement of Work (SOW) and what each party’s roles and responsibilities would be.

B. Harbaugh questioned if this work would be used by AML outside the ARSSTC. C. Singletary stated that it would only be ARSSTC specific, and will be completely separate from AML’s other efforts. K. Johnson questioned CSPs under the Streamlined agreement and if this project would take a similar approach. C. Singletary stated it is not at the CSP level and would only be providing rate sheets.

R. Kostik asked for clarification that ARSSTC would still contract for current Alaska Tax Lookup? C. Singletary explained that the two projects would work together to better serve all customers. R. Kostik asked the Board if any member had objections or concerns. B. Harbaugh just wanted to note what happens if AML ever shifts from contracting with ARSSTC. R. Kostik asked if there was any reason why the contract shouldn’t or couldn’t be an ARSSTC contract. C. Singletary expressed that it could live with the ARSSTC if the Board desired.

Discussion around the AML / ARSSTC MOA and how the contract may or may not shift to the ARSSTC. K. Kaufmann recommended clarification of MOA to better address the question.



Motion by B. Harbaugh authorizing Clinton to move ATR rate sheet project forward; Seconded by J. Liew – no objection

d. NEUMO Upgrade next steps (pg 32)

Clinton provided update on meeting with Neumo on possible upgrade to ARSSTC portal. Goal of upgrade is to provide more stability, should be achieved under the zero cost option with no new upgrades. Current status is staff are putting together list of current pain points to see how they could be handled under the upgrade. Explained that staff is planning on moving forward. Will obtain Board approval for any programming costs needed.

J. Liew questioned if we have seen new version of portal. Concerned about moving ahead without us knowing exactly what we are getting. Clinton advised that upgraded site will be thoroughly tested prior to go-live to ensure end result is right.

R. Kostik expressed concern about workload for staff and past discussion of possible RFP for other portals. Doesn't want this to be wasted effort for staff. Otherwise no issues. J. Liew asked if there was a timeline for upgrade. Clinton stated, nothing set yet, but should be able to be completed this year. No change to existing contract.

e. Next meeting schedule & agenda (Pg 33)

Clinton explained need for additional meeting in March for marketplace revisions and FY27 budget review. Believes a special Board meeting on March 18 would meet staff needs for both topics. B. Harbaugh requested the packet be sent a week early since she would not be able to attend March 18th. R. Kostik approved meeting, no other conflicts.

6. Comments

K. Kaufmann – wanted to note that since he also provides tax guidance to AML, there could be a conflict when working on the ARSSTC / AML service agreement.

General appreciation from Board on staff's work for this meeting. B. Sadler questioned next steps as being Treasurer. Clinton will follow-up with Ben.

7. Adjournment

- a. Meeting adjourned 11:29 am



Alaska Remote Seller Sales Tax Commission
Board of Directors Meeting Minutes
March 18, 2026 10:00 am – 12:00 pm
Virtual via Zoom

Board of Director Attendees:

- **Absent - Jennifer Anderson**, City of Kenai
- **Present - Libby Bakalar**, City of Bethel
- **Absent - Brandi Harbaugh**, Kenai Peninsula Borough
- **Present - Ruth Kostik**, City & Borough of Juneau
- **Present - Julie Liew**, City of Kodiak
- **Present - Lana Metcalf**, City of Soldotna
- **Present - Ben Sadler**, City of Gustavus

1. Call to order
 - a. Call to order at 10:03 am
2. Approval of the Agenda
 - a. Motion to approve agenda by L. Metcalf; Second by Libby Bakalar – no objection
3. Public participation
 - a. No public participation
4. Official Business
 - a. **Marketplace Facilitator Revisions**

C. Singletary presented the place-based marketplace facilitator (MPF) memo and highlighted the need to update the Intergovernmental Agreement and Uniform Remote Seller Sales Tax Code. The primary changes include:

- Intergovernmental Agreement: Article 1 paragraph 6, granting authorization for a member jurisdiction to allow the Commission to collect from marketplace facilitators.
- Uniform Code: Sections 040, 050, and 090 to include opt-in language.

J. Liew asked if the changes were being recommended by Policy Committee. Not necessarily, multiple MPFs have requested to file through ARSSTC. R. Kostik noted that Juneau updated their code to require all place-based MPFs to collect and remit on behalf of their hosts. AirBnB reported to R. Kostik they are concerned about the burden of filing directly for all communities and requested to be able to report through ARSSTC.

This topic was discussed at the October 2025 AML Tax Conference, some communities were hesitant to turn collection over to ARSSTC, others were hopeful for additional compliance. The rules would cover all place-based MPFs.



J. Liew questioned how MPFs will be able to file directly for some and with ARSSTC for others, will this cause unnecessary burden? K. Kaufman clarified that ARSSTC does not have jurisdiction over these place-based MPFs but filing through ARSSTC would decrease the filing burden. Does this discriminate against remote or local sellers? K. Kaufman noted by allowing MPFs to file through ARSSTC, it further protects the legal structure of ARSSTC. The risk assessment must be made by each individual jurisdiction. R. Kostik mentioned only Anchorage and Juneau have the requirement for the MPFs to file and remit on behalf of their hosts. All other communities rely on the hosts or service providers to file.

J. Liew questioned how this will affect local hosts? R. Kostik noted this is for hosts that use the MPF platform, if a host does not advertise through the MP, then they are responsible for collecting and remitting tax themselves.

L. Metcalf shared that AirBnB will not act on behalf of the hosts in Soldotna, because they are too small. The hosts are responsible for remitting the sales tax.

J. Liew asked how many communities supported this at the tax conference? C. Singletary noted participants were generally support of this, especially from communities that are trying to achieve higher compliance with lodging rentals. This change would also incorporate all the other kinds of place-based MPFs, such as food delivery, vehicle rentals, and equipment rentals. Other Alaskan communities without a sales tax have expressed interest in joining the ARSSTC if they manage the MPF remittance.

B. Sadler noted that this change would increase revenue collection which then would bring down the vendor fees.

R. Kostik questioned if there would be further changes to the agreement or code to accommodate "bed tax." C. Singletary responded that this would be similar to the "alcohol tax" which ARSSTC can collect. K. Kaufman noted that if the "bed tax" was effectively a sales tax on the room, then it can be covered with the amended language.

Next Steps: C. Singletary noted that this change should be voted on by the members. He will prepare a packet and schedule a membership meeting. There is no specific timeline, but staff have an internal deadline of July 1, 2026. To meet that deadline, the membership meeting should occur in April 2026 and appropriate jurisdiction code changes to occur before July 1.

He noted the current ARSSTC member quorum is 15 jurisdictions. Staff would like more than that for this important discussion. Staff will draft a model ordinance for jurisdictions to use.

R. Kostik questioned if the filing platform will need to be programmed and how long that will take. C. Singletary noted that the system can have additional lines for the bed tax and staff will do good outreach education to sellers.

J. Liew noted that Kodiak has a bed tax in addition to a sales tax. She believes that jurisdictions will need time to bring the topic to council/assembly and for discussions with the local community. R. Kostik said that Juneau is willing to share their outreach to hosts and communications with MPFs.



Motion by J. Liew to bring vote to membership regarding moving place-based Marketplace Facilitator collection to ARSSTC with an opt-in structure; Seconded by Ben Sadler – no objection

R. Kostik and J. Liew noted they are currently in budget discussions and would like any documentation sooner than later. C. Singletary to schedule membership meeting for March 31, 2026.

b. FY27 Budget Review / Approval

C. Singletary reviewed the FY26 projections. He is currently projecting \$1-1.5 million over budget for the end of FY26. Profits were higher and staff expenses were lower. Filing platform enhancements were not fully completed or paid. He included the rate boundary project first-year expenses. C. Singletary recommends no change to fund balance or ARSSTC fee. He projects increased expenses for FY27 that will use up some of the excess fund balance. If place-based MPFs are allowed to remit under ARSSTC, FY27 budget projections will not be valid. C. Singletary would expect changes to ARSSTC rate in FY27 or a refund to communities at the end of FY27.

J. Liew questioned why the filing platform expenses were not paid, is it a matter of not having the invoices? C. Singletary noted that few enhancements were completed or billed in FY26.

J. Liew questioned when the collections process will begin. C. Singletary noted that AML staff still are working on mapping the account balance activity, which will be part of the budget and will eventually be included on the financial statements.

R. Kostik requested clarification about the financial statements and where the account balances are displayed. R. Kostik noted it will be difficult to review FY27 budget without knowing how the MPF remittance will impact the revenue.

C. Singletary presented FY27 budget. Fund balance will be used up a little bit but could support a lower ARSSTC rate of 2% versus current 2.5%. That would bring the fund balance down to the lower threshold.

R. Kostik noted that there are still outstanding audits. C. Singletary confirmed FY25 and FY26 need to be completed. He is budgeting for the two audits to be completed in FY27.

R. Kostik questioned the changes for specific line items. C. Singletary noted that as staff updated the financial statement structure, program costs were coded to different categories. C. Singletary is hopeful the financial buckets presented in the FY27 budget will be the ones used going forward.

J. Liew questioned how many more small communities are expected to join ARSSTC. C. Singletary noted he has had multiple conversations with communities but councils are concerned about the increased costs for their residents.

J. Liew questioned if the Finance Committee should review budget before presentation to the board. C. Singletary said he can schedule that if desired. The Bylaws require an approved budget within 180 days of the start of the fiscal year.



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Overall agreement by the Board to delay approval of the FY27 budget and have Finance Committee review prior to 4/15/26 Regular Board Meeting.

5. Comments

L. Bakalar: New Bethel Finance Director will fill Bethel's Board seat moving forward.

6. Adjournment

a. Adjourned 11:16 am

DRAFT



To: ARSSTC Board of Directors

From: Clinton Singletary, Statewide Municipal Sales Tax Director

Date: April 15, 2026

Re: FY26 Budget Projections

Following is a brief summary of the FY26 budget projections, compared to the original approved FY26 budget.

Revenue Projections

- FY26 revenue is projected to reach \$32.5 million compared to \$31.5 million as originally budgeted.
- Gross Profit is projected \$40k higher than budgeted.

Expenses

- FY26 Total Expenses are projected to be \$50k less than originally budgeted.
- Primary savings was in personnel due to inability to staff Accounting Technician position.
- Also savings in MUNIRevs enhancement invoices as only \$28k will be spent in FY26.
- Included \$85k ATR Rate Sheet Project implementation fee.

Net Operating Income

- Net Operating Income is projected to be \$87k, compared to original projected loss of \$(3k).

Fund Balance

- FY26 Fund Balance is projected to be the maximum level outlined in the Fund Balance Policy, by about \$140k.
- Staff recommends no action in FY26 to address fund balance.
- FY27 budget proposal includes a fee reduction to 2% to address expected fund balance excess.



To: ARSSTC Board of Directors

From: Clinton Singletary, Statewide Municipal Sales Tax Director

Date: April 15, 2026

Re: FY27 Budget Proposal

Following is a summary of the FY27 ARSSTC Budget Proposal from staff. The ARSSTC Finance Committee also met on April 2nd to discuss the proposed budget and make a recommendation to the Board.

As discussed in the Finance Committee recommendation, since the March 18th Special Board meeting, Amazon has come forward with a change to how it will report and remit sales taxes in Alaska. The FY27 budget proposal has been revised to reflect the expected revenue increase of about \$3 million than originally projected.

Revenue Projections

- FY27 revenue is projected to reach \$36.3 million.
- Conservative projections for the remainder of FY26 show revenues for the fiscal year amounting to \$32.5 million.
- Anticipate revenue growth for FY27, with increase mainly attributed to 1) Audit & compliance efforts, 2) Continued higher cost of goods, 3) change to Amazon's reporting and 4) continued membership gains from smaller communities.
- Overall FY27 Gross Profit for the Commission projected to be \$947,810 which is basically flat compared to FY26 projections.
- Keep in mind that revenues may be substantially greater if the marketplace revisions are enacted. If enacted, the budget should be revisited to reflect updated revenue projections.

Expenses

- FY27 Total Expenses are projected to be \$160k greater than FY26 current projections.
- The primary increases are related to staffing and the ATR rate sheet contract.
 - Hoping to fill Accounting Technician position sometime in FY27, if not sooner.
 - New .5 FTE Accounting position will be in place to assist with ARSSTC Financials.

Net Operating Income

- Net Operating Income is projected to be a loss of \$(76,237), compared to FY26's projected income of \$87,480.
- Interest Income is expected to be substantial due to AML's continued use of a higher interest AMLIP account for remote seller revenues.

Member Jurisdiction Fees

- FY27 proposal recommends increasing the Commission Fee % to 2.0% from 2.25%
- Further adjustments may be necessary depending on the proposed marketplace revisions.

Fund Balance

- FY27 Fund Balance is projected to be just \$18k over the maximum level outlined in the Fund Balance Policy with the ARSSTC fee reduction to 2%.



To: ARSSTC Board of Directors

From: Ben Sadler, ARSSTC Treasurer / Finance Chair

Date: April 15, 2026

Re: FY27 Budget Proposal

The ARSSTC Finance Committee met on April 2, 2026 to review the Commission's FY26 year-to-date budget to actuals and FY27 proposed budget.

The Finance Committee was overall supportive of the proposed budget but is recommending a change based on new information that will result in higher FY27 revenue projections.

ARSSTC staff were notified of a change in physical presence by Amazon.com Services Inc, resulting in Amazon shifting a significant portion of its statewide remittance to the ARSSTC. Staff are projecting this will lead to approximately \$3 million in additional revenue to the ARSSTC.

As a result of the increased revenue projections, the Committee is making the following recommendations:

- Projected tax revenues of \$36.3 million
- Reduce Commission Fee to 2.0% (down from 2.25%)
- Fee reduction will result in Unassigned Fund Balance \$16k more than max allowed in Fund Balance Policy.

The Committee also recognizes that there will likely be substantially greater revenues coming in due to the recent marketplace facilitator changes. There are too many variables at this point to allow a proper projection to be formulated. The Committee recommends a revenue review three months into FY27 and six months into FY27 to allow for discussion once we have a better idea of the impact.

	Approved FY26	YTD (6 months) FY26	Projected FY26	Proposed FY27
Income				
4000 Commission Fee Income	\$ 706,410	\$ 396,228	\$ 728,460	\$ 723,310
4100 Late Fees	\$ 100,000	\$ 65,100	\$ 120,000	\$ 130,000
4200 Reprocessing Fees	\$ 2,000	\$ 1,200	\$ 2,000	\$ 2,500
4300 Credit Card Fees	\$ 2,000	\$ 983	\$ 2,000	\$ 2,000
4400 Other Income	\$ -	\$ 37,329	\$ -	\$ -
6000 Interest Earned	\$ 90,000	\$ 45,702	\$ 90,000	\$ 90,000
Total Income	\$ 900,410	\$ 546,542	\$ 942,460	\$ 947,810
Gross Profit	\$ 900,410	\$ 546,542	\$ 942,460	\$ 947,810
Expenses				
5000 AML Operating Exp				
5001 Munirevs Enhancement Invoices	\$ 77,400	\$ -	\$ 28,800	\$ 45,000
5002 Governance/Travel	\$ 9,000	\$ 5,011	\$ 9,000	\$ 9,000
5003 Legal	\$ 25,000	\$ 13,055	\$ 25,000	\$ 25,000
5004 Personnel Exp				
5004A Salaries	\$ 480,000	\$ 204,690	\$ 420,000	\$ 545,588
5004B Payroll Taxes	\$ 42,000	\$ 16,076	\$ 38,000	\$ 41,000
5004C Health Insurance	\$ 120,000	\$ 51,475	\$ 100,000	\$ 130,000
5004D Nationwide Retirement	\$ 24,000	\$ 8,787	\$ 21,000	\$ 24,000
Total 5004 Personnel Exp	\$ 666,000	\$ 281,028	\$ 579,000	\$ 740,588
5005 Insurance				
5005B Cyber	\$ -	\$ -	\$ -	\$ -
5005C SLIP	\$ 9,000	\$ -	\$ 9,000	\$ 10,000
Total 5005 Insurance	\$ 9,000	\$ -	\$ 9,000	\$ 10,000
5006 Audit Services		\$ 14,700	\$ 14,700	\$ 30,000
5007 10% Overhead Expense	\$ 78,640	\$ 32,333	\$ 65,080	\$ 85,959
Total 5000 AML Operating Exp	\$ 865,040	\$ 346,127	\$ 730,580	\$ 945,547
5008 Bank Fees	\$ 1,500	\$ 595	\$ 1,400	\$ 1,500
5009 Merchant Services Fees	\$ 18,000	\$ 8,957	\$ 19,000	\$ 20,000
5040 Merchant Balances per MuniRev				
Bulk Mailouts / Postage	\$ 10,000	\$ -	\$ 10,000	\$ 5,000
5060 Other Business Expenses	\$ 500	\$ 5,666	\$ 500	\$ 2,000
5065 Office Supplies & Software	\$ 7,500	\$ 1,340	\$ 7,500	\$ 2,500
ATR Rate Sheet Project Contract	\$ -	\$ -	\$ 85,000	\$ 47,500
Other Miscellaneous Expense	\$ 1,000	\$ -	\$ 1,000	\$ -
Total Expenses	\$ 903,540	\$ 362,685	\$ 854,980	\$ 1,024,047
Net Operating Income	\$ (3,130)	\$ 183,857	\$ 87,480	\$ (76,237)
Other Income				
4005 Net Sales Tax collected from MUNIREvs	\$ 31,396,000	\$ 17,756,826	\$ 32,376,000	\$ 36,165,500
4005A GASB Contra Net Sales Tax Collected	\$ (31,396,000)	\$ (17,756,826)	\$ (32,376,000)	\$ (36,165,500)
Total 4005 Net Sales Tax collected from MUNIREvs	\$ -	\$ -	\$ -	\$ -
Total Other Income	\$ -	\$ -	\$ -	\$ -
Other Expenses				
5010 Member Tax Revenue Expense	\$ 27,961,948	\$ 15,986,548	\$ 28,847,398	\$ 32,175,190
5011 GASB Contra Member Tax Expense	\$ (27,961,948)	\$ (15,986,548)	\$ (28,847,398)	\$ (32,175,190)
Total 5010 Member Tax Revenue Expense	\$ -	\$ -	\$ -	\$ -
5020 GovOS Expense	\$ 2,283,750	\$ 1,050,122	\$ 2,356,250	\$ 2,758,800
5020A GASB Contra GovOS Expense	\$ (2,283,750)	\$ (1,050,122)	\$ (2,356,250)	\$ (2,758,800)
Total 5020 GovOS Expense	\$ -	\$ -	\$ -	\$ -
5030 TTR Fee Expense	\$ 443,893	\$ 248,568	\$ 443,893	\$ 508,200
5030A GASB Contra TTR Fee Expense	\$ (443,893)	\$ (211,238)	\$ (443,893)	\$ (508,200)
Total 5030 TTR Fee Expense	\$ -	\$ 37,329	\$ -	\$ -

Total Other Expenses	\$	-	\$	-	\$	-	\$	-
Net Other Income	\$	-	\$	-	\$	-	\$	-
Net Income	\$	(3,130)	\$	221,186	\$	87,480	\$	(76,237)
Beginning General Fund Balance	\$	307,846	\$	363,411	\$	363,411	\$	450,891
Change to General Fund Balance	\$	(3,130)	\$	221,186	\$	87,480	\$	(76,237)
Ending General Fund Balance	\$	304,716	\$	584,597	\$	450,891	\$	374,655

General Fund Detail

Unassigned General Fund	\$	204,716	\$	484,597	\$	350,891	\$	274,655
Legal Fund Balance	\$	100,000	\$	100,000	\$	100,000	\$	100,000
Minimum Fund Balance - 20% of annual expenditures	\$	180,708		n/a	\$	170,996	\$	204,809
Maximum Fund Balance - 25% of annual expenditures	\$	225,885		n/a	\$	213,745	\$	256,012