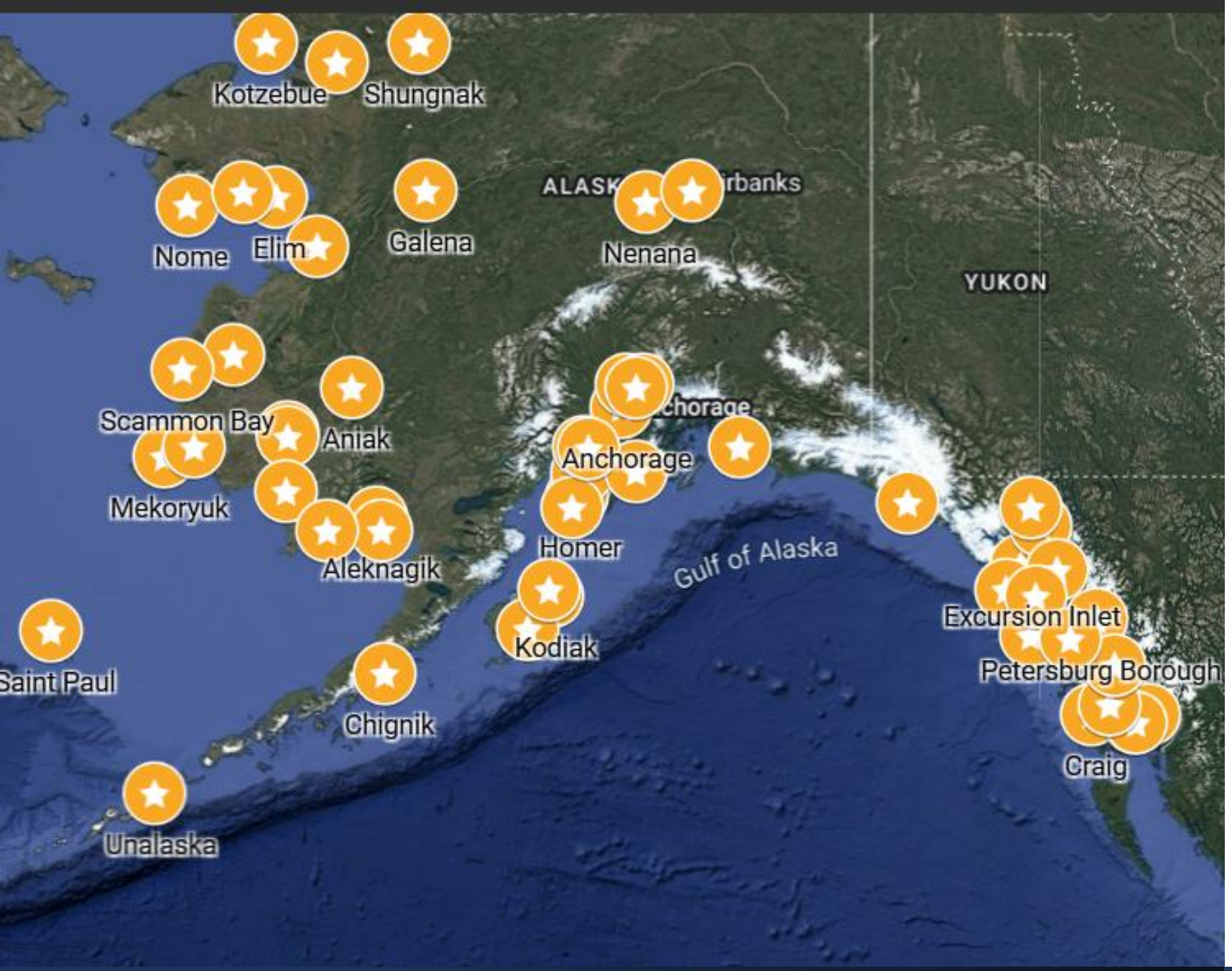


Alaska Remote Seller Sales Tax Commission

2nd Quarter 2026 Update and Overview

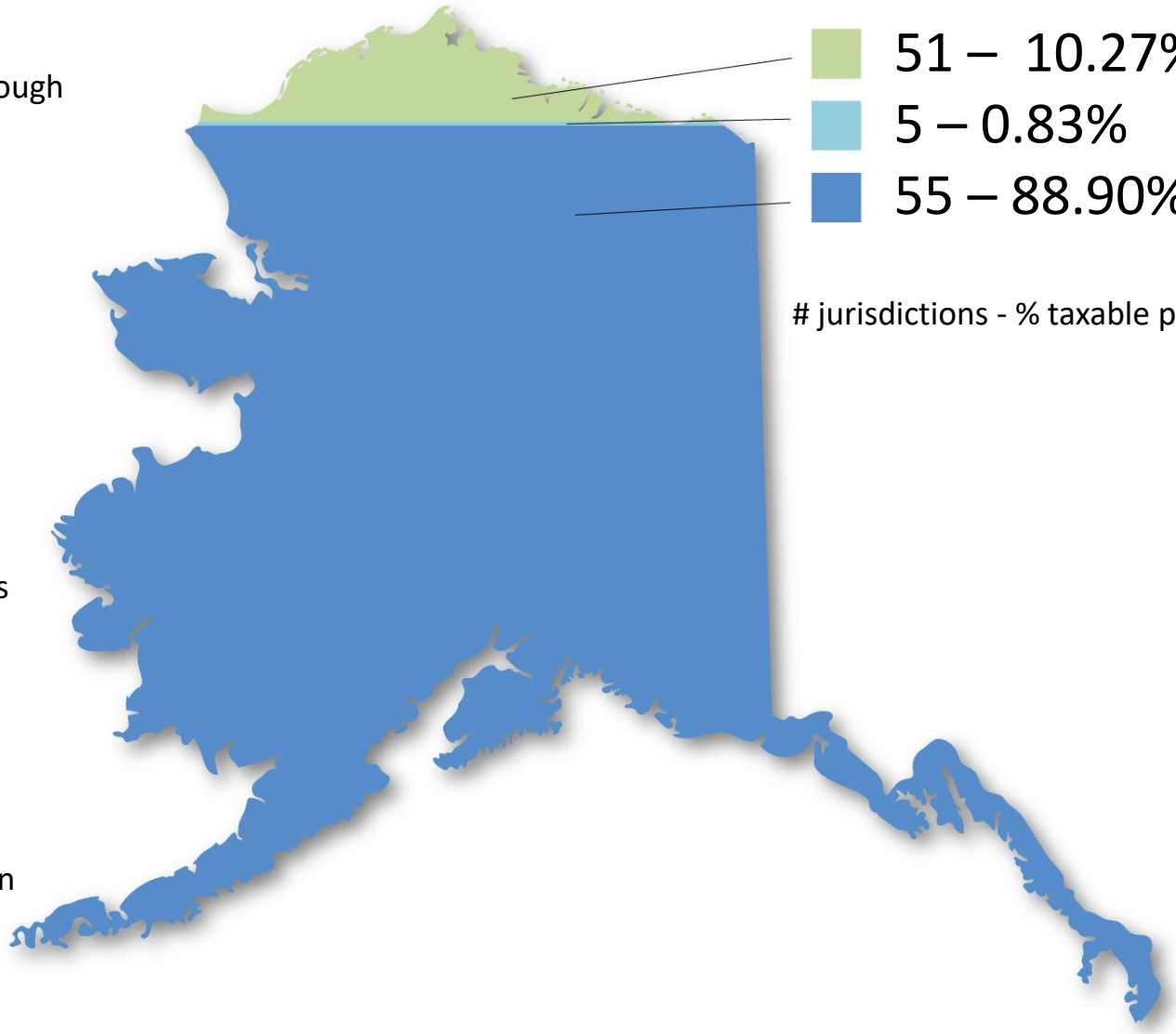
August 31, 2026

ALASKA REMOTE SELLER SALES TAX COMMISSION

Alaska Municipal Sales Tax Program

Jurisdictions to Date

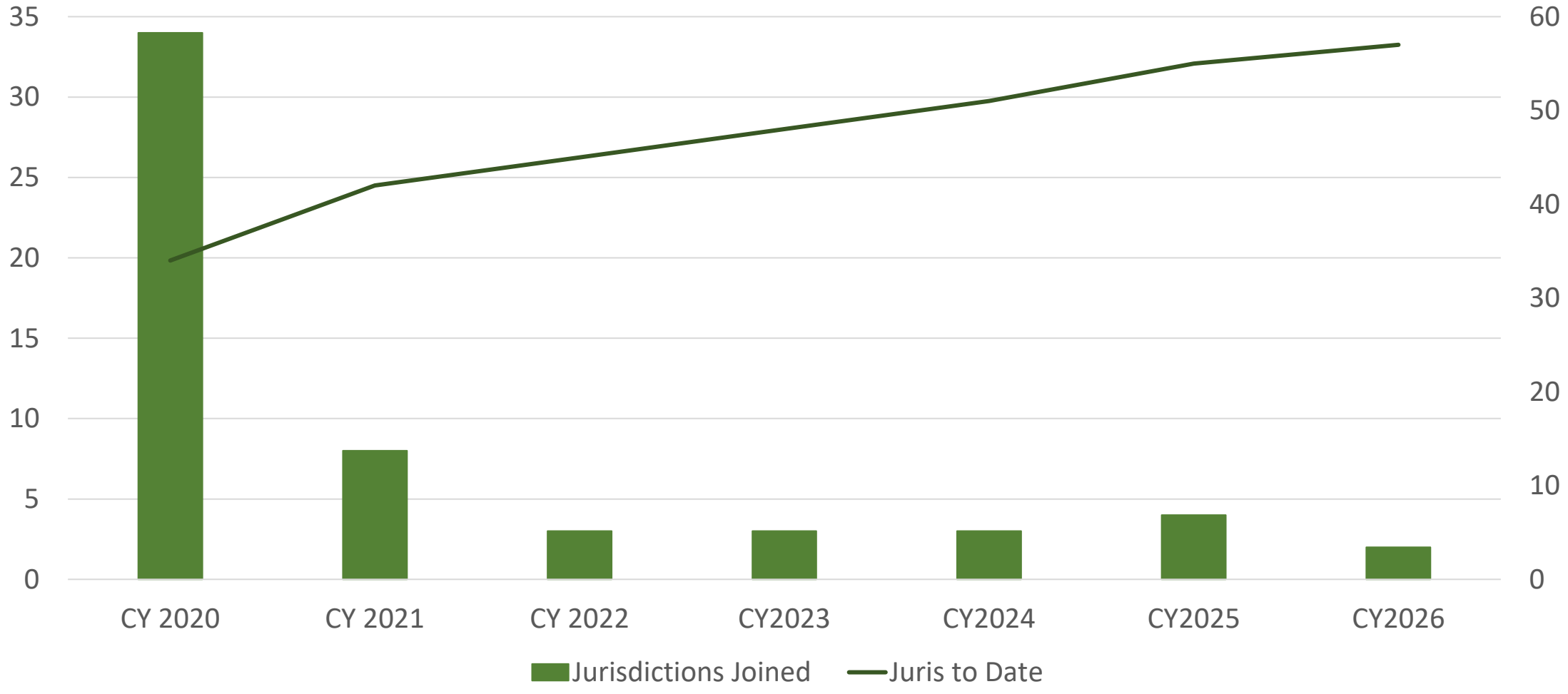
Adak
Aleknagik
Anchorage (alcoholic beverage tax only)
Aniak
Bethel (retail and alcoholic beverage)
Chignik
Cordova
Craig (retail and alcoholic beverage)
Dillingham (retail and alcoholic beverage)
Elim
Galena
Gustavus
Haines Borough
Homer
Houston
Juneau (retail and alcoholic beverage)
Kake (retail and alcoholic beverage)
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



2026Q2 Membership

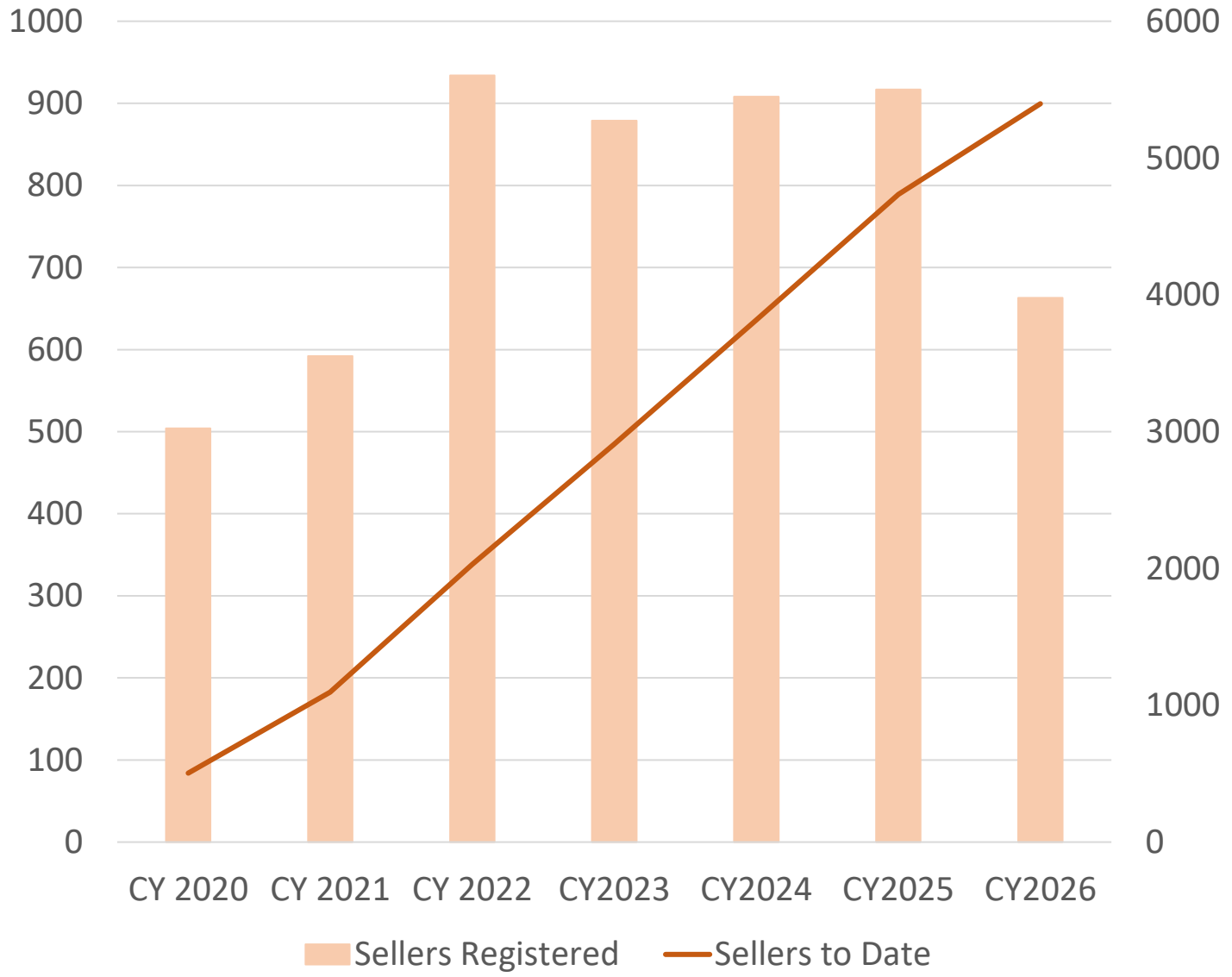
- New Members to ARSSTC
  - Koyuk
- Adopted and Implemented Uniform Code
  - Chignik

Member Jurisdictions Over the Years



Registered Sellers over the Years

- *CY26 to date: 663*
- *CY25 Total: 917*
- *CY24 Total: 908*
- *CY23 Total: 879*
- *CY22 Total: 934*
- *CY21 Total: 592*
- *CY20 Total: 504*
- *= 5,397 registered sellers*



Top 20 Sellers for 2026Q2

1. Amazon.com Services, LLC (MPF)
2. *Amazon.com Services (formerly p/p)*
3. Apple, Inc.
4. Google LLC
5. eBay, Inc.
6. Intuit, Inc.
7. Meta Platforms, Inc.
8. *HP Inc.*
9. Microsoft Corporation
10. Whatnot, Inc.
11. Hulu, LLC
12. TikTok, Inc.
13. Groceryworks.com
14. Walmart.com USA LLC
15. Etsy, Inc.
16. *Sysco Seattle, Inc.*
17. Whaleco, Inc.
18. Walmart.com USA LLC
19. *WW Grainger, Inc.*
20. Spotify USA, Inc.

Top 20 Sellers for FY26

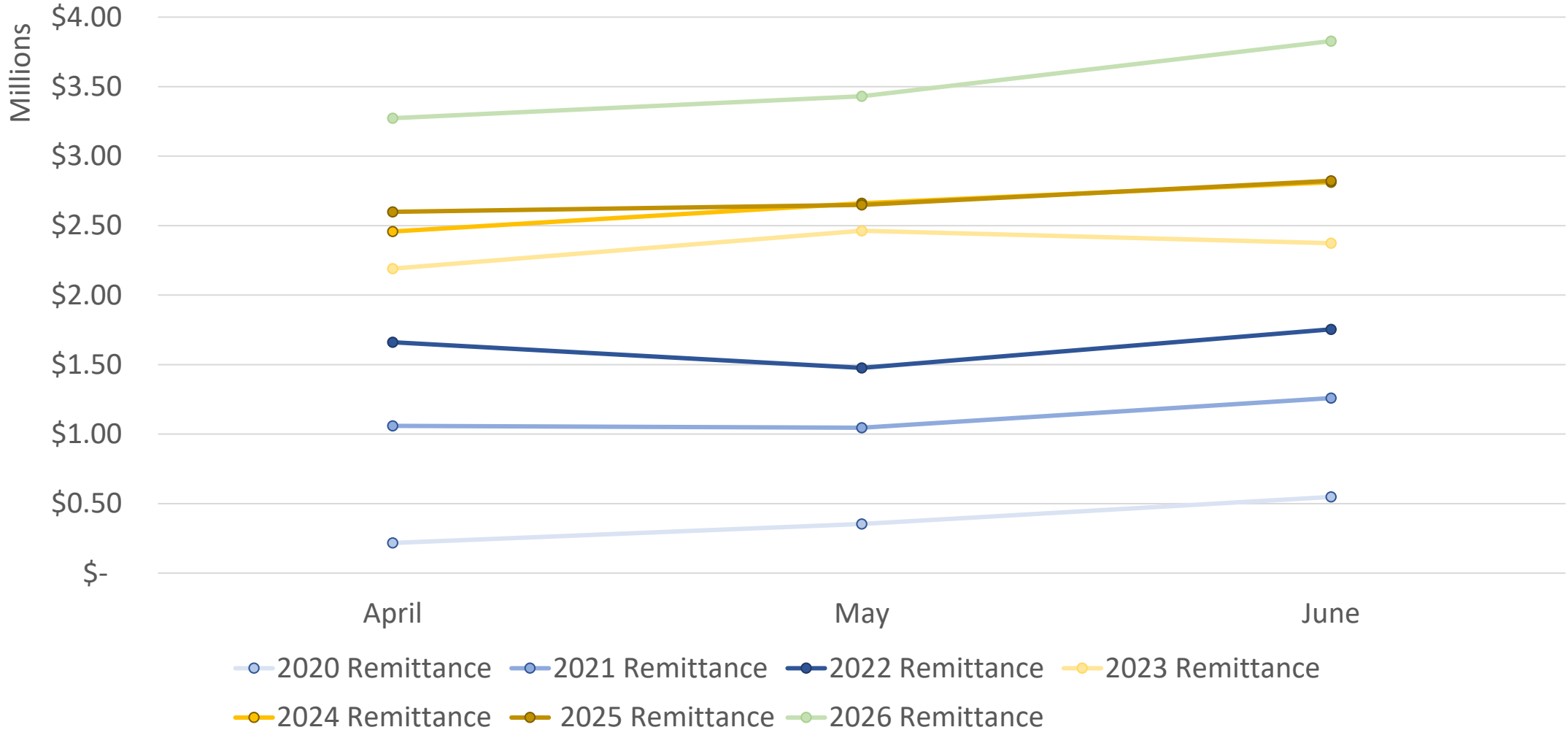
1. Amazon.com Services, LLC (MPF)
2. Apple, Inc.
3. Google, LLC
4. Walmart.com USA, LLC
5. eBay, Inc.
6. Amazon.com Services, LLC (*formerly p/p*)
7. Meta Platforms, Inc.
8. Intuit, Inc.
9. Hulu, LLC
10. Microsoft Corporation
11. GroceryWorks.com
12. Etsy, Inc.
13. Whaleco, Inc.
14. Whatnot Inc
15. Walmart.com USA, LLC
16. Sysco Seattle, Inc.
17. Ash Grove Cement Company
18. Spotify USA, Inc.
19. Disney Platform Distribution
20. TikTok Inc.

Top 20 Business Comparison

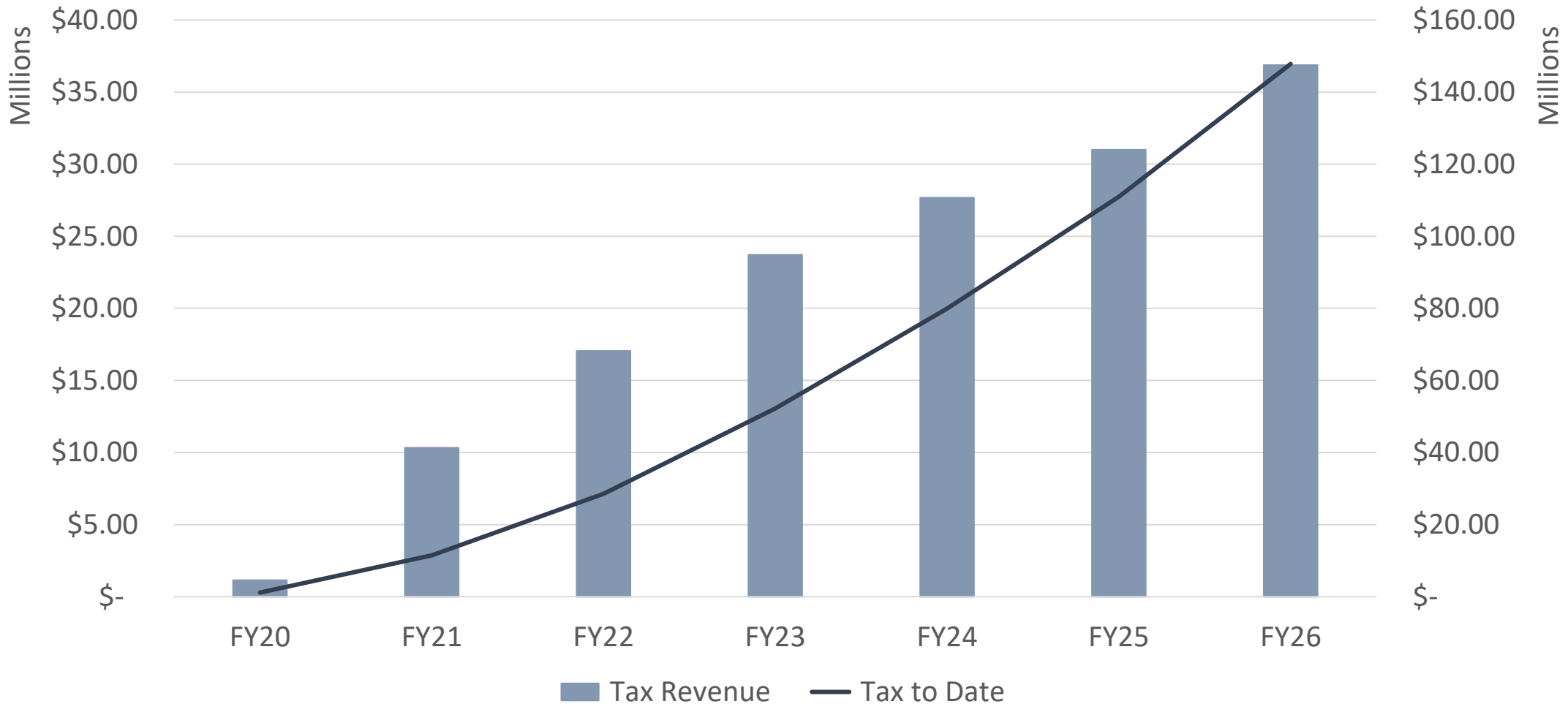
Year	2025	2026
Total 2Q Revenue:	$ 8,073,829	$ 10,531,653
Revenue from Top 20:	$ 5,154,211	$ 6,726,198
Top 20 as % of Revenue:	63.84%	63.87%

Fiscal Year	FY25	FY26
Total Revenue:	$ 31,466,496	$ 36,881,516
Revenue from Top 20:	$ 19,450,873	$ 22,530,594
Top 20 as % of Revenue:	61.81%	61.09%

2026Q2 Sales Tax Revenue (by filing period)

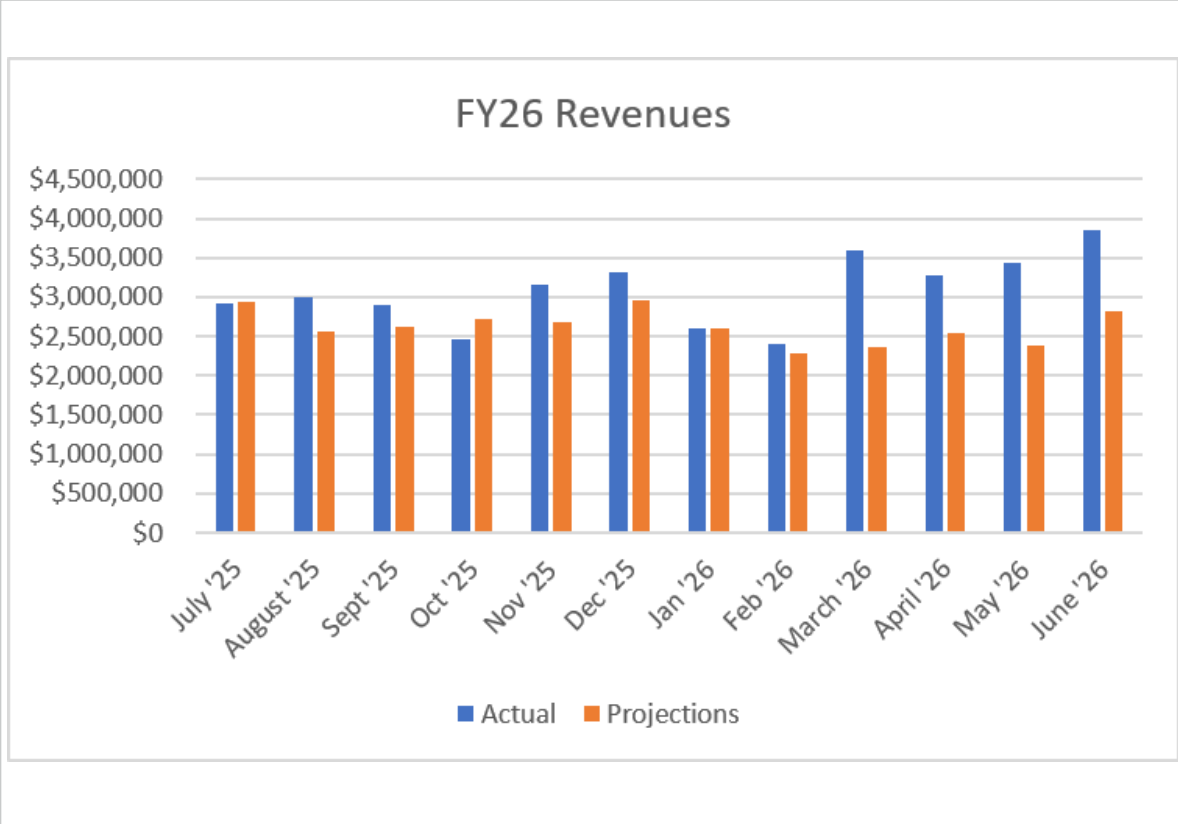


Tax Revenue Over the Years



FY26 Revenues

Filing Period	Actual	Projections
July '25	$2,920,296	$2,947,186
August '25	$2,999,265	$2,553,423
Sept '25	$2,892,814	$2,623,252
Oct '25	$2,468,358	$2,722,507
Nov '25	$3,162,586	$2,677,945
Dec '25	$3,313,507	$2,959,355
Jan '26	$2,600,763	$2,601,580
Feb '26	$2,405,292	$2,278,777
March '26	$3,586,982	$2,363,153
April '26	$3,272,794	$2,533,609
May '26	$3,431,213	$2,387,667
June '26	$3,851,445	$2,818,042
FY26 Revenues	$36,905,315	$31,466,496

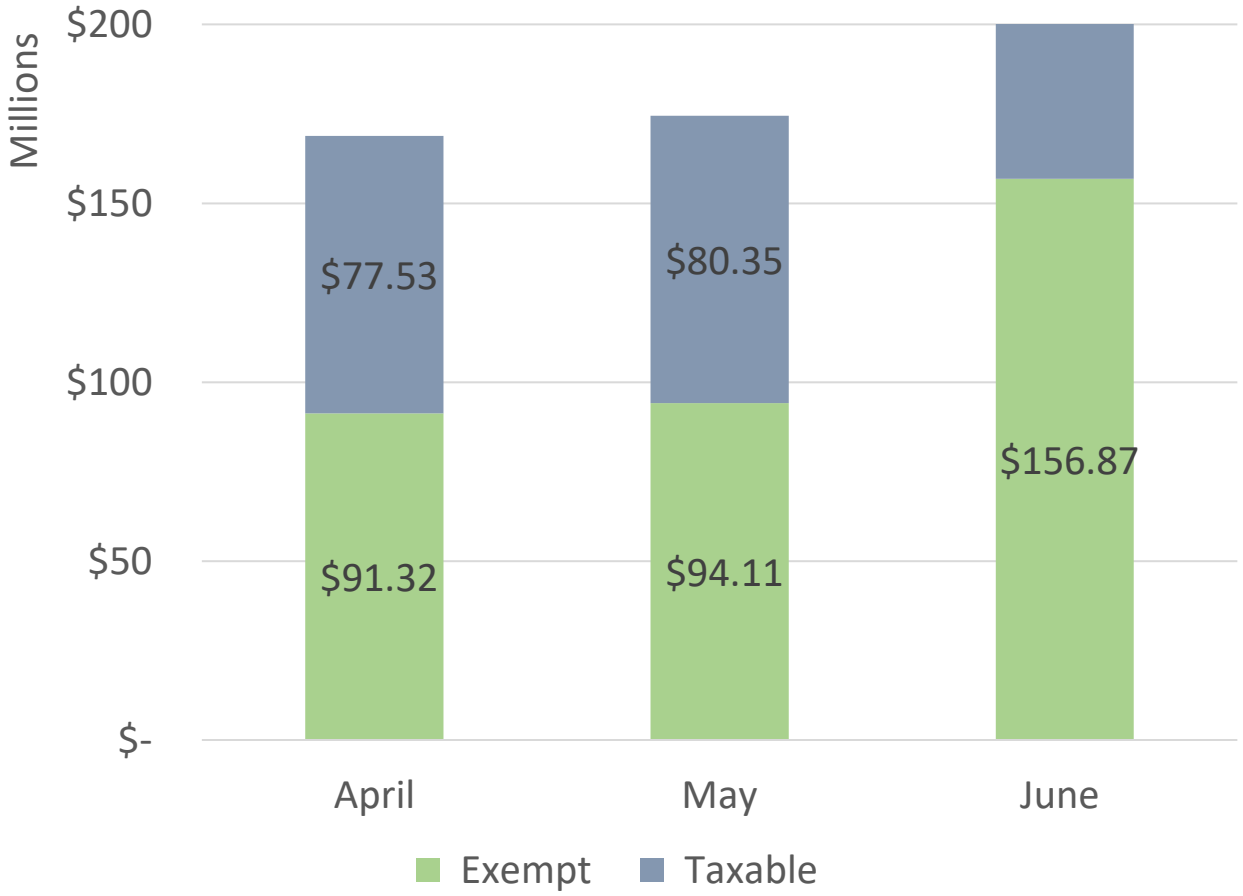


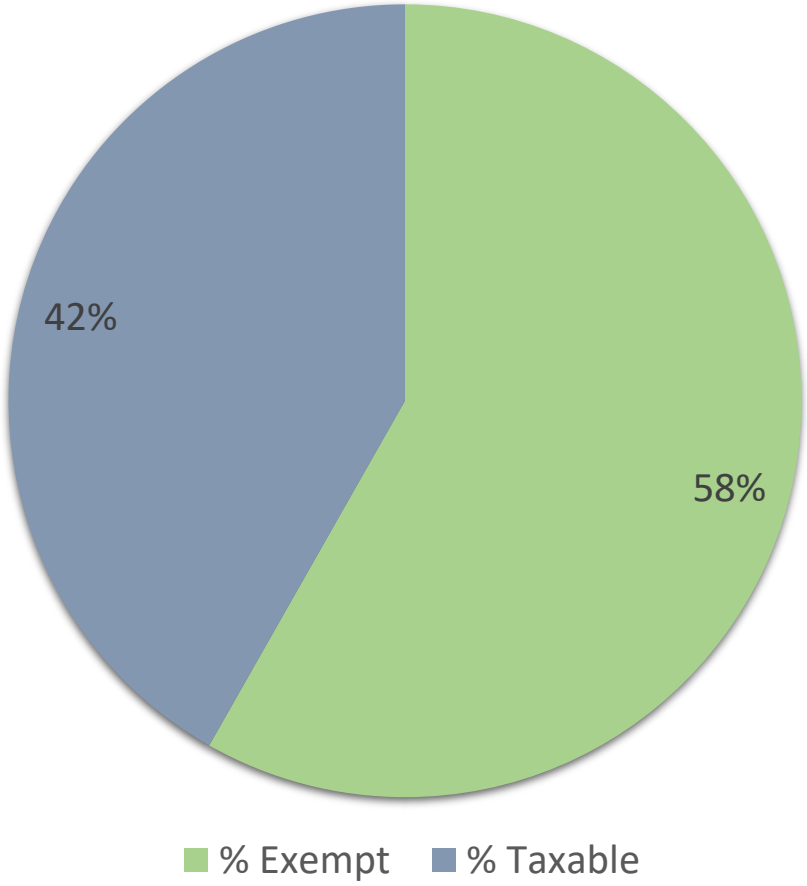
Sales Tax Revenue by Jurisdiction FY25 vs FY26

Jurisdiction	FY25/FY26 $ Chg	FY25/FY26 % Chg
Adak	$ 18,295	43.9%
Aleknagik	$ (470)	-1.5%
Anchorage Alcoholic Beverage Tax	$ 6,353	68.2%
Aniak	$ 6,455	29.6%
Bethel	$ 47,158	4.3%
Cordova	$ 182,840	32.0%
Craig	$ 52,856	12.8%
Dillingham	$ 38,527	6.4%
Elim	$ 3,793	n/a
Excursion Inlet	$ (5,609)	-26.9%
Galena	$ 12,910	34.9%
Gustavus	$ 14,875	17.0%
Haines	$ 78,916	16.1%
Homer	$ 179,853	17.2%
Houston	$ 28,549	68.6%
Juneau	$ 621,755	10.4%
Kake	$ 55,881	n/a
Kenai	$ 164,110	20.6%
Kenai Peninsula Borough	$ 735,669	16.6%
Ketchikan	$ 240,597	17.3%
Ketchikan Gateway Borough	$ 220,789	19.1%
Kodiak	$ 311,169	19.1%
Kotzebue	$ 158,778	49.9%
Mekoryuk	$ 11,380	n/a
Mountain Village	$ 7,718	24.4%
Napaskiak	$ 7,424	n/a
Nenana	$ 25,475	57.7%
Nome	$ 330,755	42.7%

Jurisdiction	FY25/FY26 $ Chg	FY25/FY26 % Chg
North Pole	$ 154,927	15.7%
Old Harbor	$ 1,950	17.4%
Ouzinkie	$ (31,864)	-63.9%
Palmer	$ 494,468	35.7%
Pelican	$ 10,393	55.7%
Petersburg Borough	$ 75,527	11.9%
Quinhagak	$ 12,277	44.7%
Saint Paul	$ 29,412	87.2%
Saxman	$ (15,477)	-27.1%
Scammon Bay	$ 38,652	n/a
Selawik	$ 17,461	25.8%
Seldovia	$ (10,422)	-11.7%
Seward	$ 33,756	7.5%
Shungnak	$ 154	2.6%
Sitka	$ 410,891	23.5%
Skagway	$ 11,436	3.4%
Soldotna	$ 104,476	12.3%
Tenakee Springs	$ (1,164)	-12.9%
Thorne Bay	$ (21,592)	-15.1%
Togiak	$ 6,764	49.9%
Toksook Bay	$ 11,496	61.4%
Unalakleet	$ 23,952	33.1%
Unalaska	$ 150,648	48.8%
Wasilla	$ 204,241	12.1%
White Mountain	$ 3,543	28.8%
Wrangell	$ 63,233	12.1%
Yakutat	$ 27,023	20.5%

2026Q2 Exempt versus Net Taxable (by filing period)





ARSSTC Member Fees

- ARSSTC reached $10,000,000 total tax revenue on 4/22/26
  - Neumo fee decreased from 12% ⇨ 8%
  - Neumo fee decreased from 8% ⇨ 4% on 7/16/26
- ATR fee will remain a fixed rate of 1.4% for the rest of the calendar year.
- ARSSTC fee remained a fixed rate of 2.25% through the end of the fiscal year.
  - FY27 Approved Budget changes the ARSSTC fee to 2.0% effective 7/1/26.

ARSSTC Member Fees

Tier 1 ($0 - $10M)

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

Tier 2 (as of 4/22/26) ($10M - $20M)

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

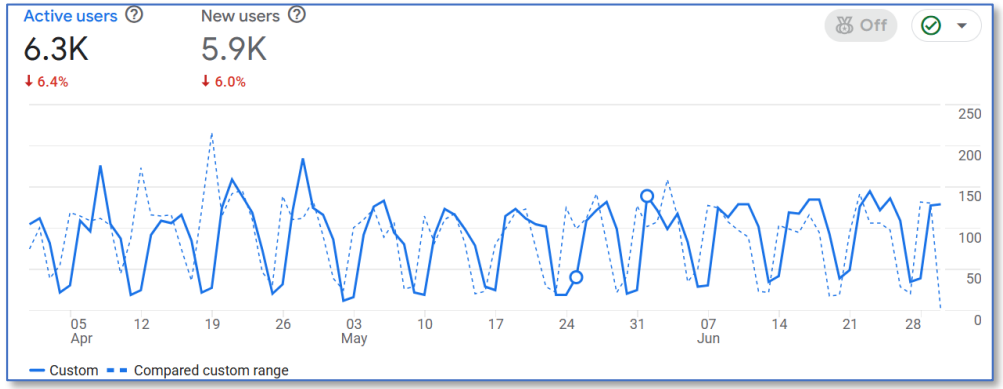
Tier 3 (as of 7/16/26) (>$20M)

- GovOS: 4%
- ATR: 1.4%
- ARSSTC: 2%
- **Tier 3 total fees: 7.4%**

2026Q2 Updates: Website

Website

- 6,300 visits
  - 5,900 new users
  - Average engagement time: 0m49s
  - Website visits down 6% from last quarter but engagement time up 15%



- Most visited pages:
  - Member Jurisdictions
  - Tax Rates
  - FAQs for Businesses
  - Business/Sellers
  - Exemption Certificate Directory

United States	4.5K	↓3.9%
Singapore	478	↑65.4%
Australia	296	↑2,590.9%
United Kingdom	217	↑55.0%
India	162	↑32.8%
Netherlands	143	↑853.3%
China	119	↓87.6%

2026Q2 Updates: ATR

- Assisted new members to finalize accurate exemption matrices
  - Chignik
- Verified and updated API code access from Neumo filing platform
- Provided updated tax map export
- Updated tax map and tax rate sheets:
  - Chignik seasonal
- Discussions regarding statewide ARSSTC address file tax rate sheet
- Discussions regarding place-based Marketplace Facilitators and updating tax map and exemption matrices
- Working on process to contact businesses submitting $0 filings directly to communities

2026Q2 Updates: Neumo

- 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)
- Discussion on upgrading to multi-tenant platform
- Helping with PCI compliance report

2026Q2 Updates: Neumo

- Programming researching delays to Summary Report – scrapping report, focus on new Exemptions Report
- Programming researching multiple businesses listed on a business tax filing
- Programming researching batch summary report errors
- Programming researching issues with notification module
- Programming developing Exemptions Report
- Programming developing report to pull signatory field
- Programming developing allowing excess tax for a community
- Programming testing enhancements for reconciliation interface (not yet loaded in staging environment)

2026Q2
ARSSTC Meetings

ARSSTC meetings are open to Commission members and can be found here: https://arsstc.org/meetings/

Board Meetings

- Met April, June
- Approved FY27 budget
- Approved reducing ARSSTC fee from 2.25% to 2%
- Reviewed FY25 ARSSTC audit
- Annual review of AML / ARSSTC Service Agreement

Finance Committee

- Met April
- Reviewed FY27 budget proposal
- Recommended reducing ARSSTC fee from 2.25% to 2%
- Recommended review of ARSSTC fee 3 and 6 months into FY27

Policy Committee

- Met in May
- Discussed taxation of lottery ticket sales
- Discussed online auctions of storage units

2026Q2 Updates: Outreach to Sellers

Updates to Sales Tax Rules

- Announce new jurisdiction: Chignik effective 6/1/2026
- Seasonal sales tax: Chignik, Pelican

Interpretations

- No interpretations in 2026Q2
- Updated website with new exemption summaries

2026Q2 Updates: Compliance Efforts

VDA Program

- 10 applicants in 2nd quarter
- $123k revenue paid by 2nd quarter VDA applicants

Reporting Analysis

- Working through closing out remaining exemption review audits.
- Three assessments generated in 2Q resulting in just over $400k total revenue.
- Three or four more audits w/ assessments to be closed out in coming weeks.

Effective Date Project

- Outreach to hundreds of businesses comparing effective date and registration date has brought in over $59k in delinquent backfilings.

Account Balances

- Monthly outreach and follow up regarding outstanding balances, implemented an escalation procedure to eventually go to collections for unpaid balances

ARSSTC Board of Directors

- David Swarner
  City of Kenai
- 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
- Nella Poquette
  City of Bethel
- Ben Sadler – Treasurer
  City of Gustavus

ARSSTC Committees

Policy Committee

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

Finance Committee

- Raven Hanson, City of Pelican
- Ben Sadler, Chair, City of Gustavus
- Jila Stuart, Haines Borough
- Charlanne Thomas, Ketchikan Gateway Borough
- VACANT

Questions?

- Clinton Singletary, AMSTP Program Director
  907-790-5307
  clinton@akml.org
- Kara Johnson, AMSTP Program Administrator
  907-790-5303
  kara@akml.org