

# City of Angoon

## General Information on the Collection and Filing of Sales Tax

### **Business Registration**

The City of Angoon does not issue a business license. However, anyone conducting sales, providing services or leasing/renting property located in Angoon is required to complete a business registration with the City of Angoon. You will be issued a certificate of registration that must be renewed annually.

### **Sales Tax & Bed Tax rate**

All sales and services provided in Angoon are subject to a sales tax of 3%. Rentals of lodging for habitation by transients are subject to the 3% sales tax in addition to the 5% Bed Tax.

### **Filing a Return**

Each person engaged in business in the City of Angoon is required to file a sales tax return in accordance with Angoon Municipal Code Chapter 4.44.

Returns must be filed even if there are no sales conducted in that filing period.

Returns are to be filed quarterly and are due 30 days from the end of the filing period.

Quarter	Quarterly Timetable	Remittance Due Date
1 <sup>st</sup> Quarter	January 1 <sup>st</sup> — March 31 <sup>st</sup>	May 1 <sup>st</sup>
2 <sup>nd</sup> Quarter	April 1 <sup>st</sup> — June 30 <sup>th</sup>	July 30 <sup>th</sup>
3 <sup>rd</sup> Quarter	July 1 <sup>st</sup> — September 30 <sup>th</sup>	October 30 <sup>th</sup>
4 <sup>th</sup> Quarter	October 1 <sup>st</sup> — December 31 <sup>st</sup>	January 30 <sup>th</sup>

### **Late Fees, Penalties & interest**

The following late fees, penalties & interest are due on delinquent returns.

- Late Filing Fee - \$250.00 added to all late-filed returns, in addition to penalty & interest.
- Late Payment Penalty – 10% of tax due.
- Interest – 10% per annum until delinquent tax is paid in full.

### **Filing & Payment Options**

Returns and payments may be remitted electronically through the [www.amstp.munirevs.com](http://www.amstp.munirevs.com) portal. Physical returns and/or payments can also be mailed to AMSTP directly:

Alaska Municipal Sales Tax Program  
One Sealaska Plaza, Ste 302  
Juneau, AK 99801

Checks should be made payable to “Alaska Municipal Sales Tax Program” or “AMSTP”.

### **Closing your business**

If you have closed your business, please complete the “Business Sale or Closure Form” and send to AMSTP either by mail or email at [amstp@akml.org](mailto:amstp@akml.org)

### **Contact Us**

For any questions you might have regarding the City of Angoon’s sales tax, please contact the AMSTP at 907-790-5300 or email at [amstp@akml.org](mailto:amstp@akml.org)