



## **City of Selawik**

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

#### **Business Registration**

The City of Selawik does not issue a business license. However, anyone conducting sales, providing services or leasing/renting property located in Selawik is required to complete a business registration with the City of Selawik.

#### **Sales Tax rate**

All sales, rentals and services provided in Selawik are subject to a sales tax of 6.5%.

#### **Filing a Return**

Each person engaged in business or non-casual sales in the City of Selawik is required to file a sales tax return in accordance with Selawik Municipal Code Chapter 3.12.

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

Returns are to be filed monthly and due the last business day of the month following the filing period.

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

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

Late Filing Fee - \$25.00 per month added to all late-filed returns, in addition to penalty & interest.

Late Payment Penalty – 5% of tax due per month delinquent; not to exceed 20% of tax due.

Interest – 15% 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 Selawik’s sales tax, please contact the AMSTP at 907-790-5300 or email at [amstp@akml.org](mailto:amstp@akml.org)