

City of Unalakleet

General Information on the Collection and Filing of Sales Tax & Hotel/Motel Bed Tax

Business Registration / Licensing

The City of Unalakleet issues a business license that is required for anyone conducting sales, providing services or leasing/renting property located in Unalakleet. The business license must be renewed annually and costs \$20 per year.

Sales Tax & Hotel/Motel Bed Tax rates

All sales, services and rentals made in Unalakleet are subject to a sales tax of 5%. Rentals of lodging for habitation by short-term transients are subject to the 5% sales tax in addition to the 5% Hotel/Motel Bed Tax (total 10% tax due).

Filing a Return

Each person engaged in business in the City of Unalakleet is required to file a sales tax return in accordance with Unalakleet Municipal Code Chapters 4.08 and 4.12.

Returns must be filed even if there are no sales conducted in that filing period. Returns are to be filed monthly and are due on or before the 15th of each month, following the end of the collection month.

Period	Remittance Due Date
January	Feb 15 th
February	March 15 th
March	April 15 th
April	May 15 th
Subsequent months	15 th of each following month

Late Fees, Penalties & interest

The following late penalties & interest are due on delinquent returns. Please note there are different penalty/interest rates for sales tax and hotel/motel bed tax:

Item	Applicable to Sales Tax	Applicable to Hotel/Motel Bed Tax
Late Penalty	Flat 10%	5% per month; max 10%
Interest	15% per annum	8% per annum

Filing & Payment Options

Returns and payments may be remitted electronically through the 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

Contact Us

For any questions you might have regarding the City of Unalakleet’s sales tax, please contact the AMSTP at 907-790-5300 or email at amstp@akml.org