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Sales Tax Collection Processes Under the ARSSTC

October 23, 2025

Roadmap

- Timeline from retail sale through filing, review, assessment, protest, and collection
- Who collects (remote sellers and marketplace facilitators) and when
- Key deadlines (filing, protest, waiver windows) that control outcomes



Who Must Collect Under ARSSTC

- Remote sellers and marketplace facilitators when delivery is in a member jurisdiction
 - [§ 030 Collection-Rate](#),
 - [§ 050 Reporting/remittance](#)
- Economic nexus threshold: \$100,000 Alaska statewide gross sales in the current or prior calendar year
 - [§ 040 Obligation to Collect – Threshold](#)
- Marketplace facilitator treated as the remote seller for facilitated sales
 - [§ 050\(5\)](#)



Pre-Sale Setup (Before the First Taxable Sale)

- Confirm \$100,000 threshold; if met, register within 30 days
 - §040, §090(3) Registration
- No retroactive application; obligations begin on a member jurisdiction's adoption effective date
 - §070 No Retroactive Application
- Configure sale destination and rate using the database; seller held harmless for rate errors if it uses the certified database
 - §030(1)-(4),
 - §260 Remittance; Seller Held Harmless



Moment of Sale

- Determine Point of Delivery; apply the member jurisdiction's rate, caps, and exemptions
 - [§030\(1\)-\(4\)](#)
- Seller collects tax and hold in trust for the member jurisdiction
 - [§080 Payment and Collection, §020 Title to Collected Tax](#)
- Specials topics: installments, multi-deliveries, and “tax included” pricing rules
 - [§030\(5\)-\(7\)](#)
- Bundled transactions — how to separate to respect caps and exemptions
 - [§060 Bundled Transactions](#)



Filing and Remittance

- File returns and remit on Commission forms: monthly by default; quarterly by approval
 - §100(A)-(B)
- Due dates: monthly — last day of the following month; quarterly — Apr 30, Jul 31, Oct 31, Jan 31
 - §100(D)



The Return

- Gross sales, exempt sales by category, tax computation, any permitted discount, signature/attestation
 - [§120 Returns—Filing Contents](#)
- Commission may reject non-conforming returns within 3 months of filing
 - [§120\(3\)](#)



Adjustments: Refunds and Amended Returns

- Refunds for overcollection: claim within 1 year; if seller refunds buyers, a plan must be approved; no interest paid on refunds
 - §130
- Amended returns reducing tax: generally within 1 year; increases can be filed anytime; Commission can accept/reject and may audit
 - §140



Records and Documentation

- Maintain sales and exemption documentation; provide on request
 - §100(8)
- Retention: 3 years from the date of the return; includes all exemption support
 - §210 Record Retention



Commission Review and Audit

- Discretionary audits
 - Commission not bound by filed returns; broad information and subpoena powers
 - 3-year adjustment window
 - §160 Audits
- Outcomes: additional assessment or seller-requested refund plan for over-collection
 - §160(E)-(F)



If No Return or Inaccurate Return: Estimated Tax

- Commission may estimate when records are unavailable, a return is missing, or data appears inaccurate §110(1)-(2)
- Assessment window: 3 years from filing due date or filing date §110(3)
- Notice served; taxpayer has 30 days to file a complete return/remit or to appeal §110(4)-(5)
- Accruals: interest, late penalties, plus \$50/month civil penalty once tax due is determined §110(6)



Protest and Appeal Path

- File written protest within 30 days of Commission's findings
- Protest Review Committee issues final written determination
 - [§170 Protests](#)
- Findings become final if no timely protest is filed
 - [§170\(4\)](#)



Penalties, Interest, and Limited Waiver

- Late filing fee \$25 per month up to \$100;
- interest: 15% per annum;
- additional penalty: 5% per month up to 20% §180(A)-(C)
- One penalty waiver per calendar year if all tax and interest are paid within 45 days of delinquency §180(F)



Enforcement and Collections

- Commission may publish certain delinquency info;
- confidentiality otherwise protected
 - [§230 Use of Information](#)
- Violations: Commission may recover collection costs and attorneys' fees;
- may file sales tax liens, seek injunctions, collect and foreclose
 - [§240 Violations](#)
- Other penalties for false filings, record refusals, exemption misuse
 - [§250 Penalties for Violations](#)



Cessation or Transfer of Business and Successor-Officer Liability

- Final return within 30 days after transfer or termination;
- pre-transfer notice 10 business days before;
- Commission may audit within 60 days (or 12 months if late notice) §220
- Transferee must withhold estimated delinquencies or becomes liable up to the required withheld amount §220
- Officer liability upon termination for collected but unremitted taxes;
- directors/members/partners jointly and severally liable for unpaid collected taxes during their control period §220



Special Roles: Marketplace vs. Direct Remote Sellers

- Marketplace facilitator collects and remits on facilitated sales §050(E)
- Marketplace-only sellers may submit affidavit and need not register §090(A)



Timeline

- Day 0 (Sale): Apply rate via certified database; collect/hold in trust [§030](#), [§080](#), [§260](#)
- Month-End: File/Remit by last day of following month (or quarter end dates) [§100](#)
- Post-Filing: Commission review/audit path opens; 3-year window for adjustments/assessments [§160](#), [§110](#)
- If Missing/Erroneous: Estimated tax notice → 30 days to file/pay or protest [§110](#), [§170](#)
- Accruals: Interest (15% p.a.), late fees/penalties; potential one-time waiver within 45 days [§180](#)
- Collection: Liens, injunctions, civil suit; successor/officer liability if business transfers/terminates [§240](#), [§220](#)



Key Deadlines at a Glance

- Register: within 30 days of meeting threshold §090
- File monthly: last day following month; quarterly: Apr 30, Jul 31, Oct 31, Jan 31 §100
- Protest: within 30 days of findings/estimated assessment §110, §170
- Penalty waiver request: within 45 days of delinquency §180
- Assessment lookback: 3 years from due/filing date §110
- Final return after transfer/termination: within 30 days; pre-transfer notice 10 business days prior §220

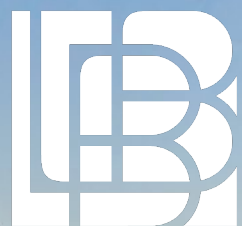




Thank You!

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Questions?