City of Aniak

P.O. Box 189 Aniak, Alaska 99557
Ph: (907)675-4481
email: cityofaniak@gmail.com

City of Aniak
General Information on the Collection and Filing of Sales Tax

Business Registration
Within (10) days of notification by The City of Aniak, all businesses operating within the City shall register and obtain the required reporting forms, as well as those businesses not permanently located in the City within 24 hours of arrival. The City of Aniak will issue a business registration certificate required by anyone conducting sales, providing services or renting rooms on a temporary basis in the City of Aniak. This is a one-time registration that does not require annual renewal.

Sales Tax Rate
All sales, rentals, and services provided in the City of Aniak are subject to a 2% sales tax.

Bed Tax Rate
Rentals and lodging for habitation by transients for a duration of less than thirty (30) consecutive days are subject to a $10 per person, per night charge in addition to the 2% sales tax.

Filing a Return
Each person engaged in business or rentals and lodging in the City of Aniak is required to file a sales tax return in accordance with the City of Aniak Municipal Code Chapter 5.30.
Returns must be filed even if there are no sales conducted in that filing period.

Filing Schedule: Quarterly
Returns are filed quarterly and due on the last business day of the month following the filing period.

Quarter	Quarterly Timetable	Remittance Due Date
1st Quarter	January 1st-March 31st	April 30th
2nd Quarter	April 1st-June 30th	July 31st
3rd Quarter	July 1st-September 30th	October 31st
4th Quarter	October 1st-December 31st	January 31st

Late fees, Penalties and Interest
The following late fees, penalties and interest are due on delinquent returns.

- Late Filing Fee: There is no late filing fee.
- Late Filing Penalty:
    - Penalty Rate at 5% per month delinquent
    - Interest rate of 8% per annum on the delinquent amount

Filing and Payment Options
Returns and payments may be remitted to the City of Aniak P.O. Box 189 Aniak, Alaska 99557 with checks made out to the "City of Aniak", or electronically through the filing portal at www.amstp.munirevs.com.
Physical returns and /or payments can also be mailed to AMSTP directly: Alaska Municipal Sales Tax Program One Sealaska Plaza, STE 302 Juneau, Alaska 99801with checks made out to "Alaska Municipal Sales Tax Program" or "AMSTP"

Change in Ownership or Closing your Business
Closing or selling your business? Final returns must be filed within 15 days before closing the business. To close the business, complete the "Business Sale or Closure Form" and send to the City of Aniak or AMSTP either by mail or email. Please contact AMSTP at 907-790-5300 or email at amstp@akml.org.

City of Aniak

P.O. Box 189 Aniak, Alaska 99557
Ph: (907)675-4481
email: cityofaniak@gmail.com

Exemptions
The following sales shall be exempt from sales and use tax imposed by the City:

1. Casual and isolated sales that are not made in the regular course of business.
2. Sales of insurance and bonds of guaranty and fidelity.
3. Charges for funeral services.
4. Rentals or Leases of residential housing units.
5. Electric and telephone bills.
6. The sales of goods or services by churches or other religious organizations unless competing with private companies engaged in similar business.
7. The sale of real property; except the amount claimed as commission shall be taxed.
8. Commercial airline tickets.
9. Sales of motor vehicles, parts and accessories.
10. Groceries purchased outside the city for resale.
11. Hospital, medical and dental services and sales of prescribed medicines, drugs and/or appliances.
12. Subscriptions to magazines and newspapers.
13. Sales and services by or to organizations that the IRS recognizes as a tax-exempt organization in Section 501© (3) of the Internal Revenue Code; provided, that the sale or service by the organization is not for use in an “unrelated trade or business” of that organization, as that term is defined in Section 513 of the Internal Revenue Code.
14. Sales and services by or to the United States, the State of Alaska, and any of their agencies, instrumentalities, or political subdivisions and federally recognized tribes.
15. Sales conducted by non-profit organizations for charitable gaming or fundraising.
16. Sales made to persons 60 years and older.
17. Gasoline, Avgas, and home heating fuel.
18. That amount in excess of $1,000 in any one sales transaction. (i.e., if you sold an appliance for $1,200, you would only charge tax on the first $1,000).
19. All purchases paid for with food coupons, food stamps, or other types of certificates issued under the Food Stamp Act or under the Special Supplemental Food Program for Women, Infants and Children.

Not exempt and not intended to be exempt from sales and use tax imposed by the city are:

1. Sales of groceries.
2. Sales of clothing, non-prescription medical supplies, household supplies, hand tools, hardware items, and other personal consumption goods.
3. Proceeds from sales of food in cafeterias, lunchrooms and restaurants operated primarily as retail food establishments.
4. Fees charged for rooms, meals, and other services by motels, hotels, lodges, inns, bed and breakfast establishments, and other transient housing establishments.
5. Sales of snow-machines, ATV’s, boats, outboard motors, parts and accessories.

Taxicab operators are exempt from all provisions of this section except as stated in this paragraph. In lieu of sales tax, taxicab operators shall purchase annually, for each taxi operated, a $50 permit issued by the City of Aniak. All taxi permits shall run from July 1st of each year to June 30th of the following year.

If you have further questions or concerns, or would like a copy of the Sales Tax Ordinance please contact the City of Aniak at 907-675-4481 or email: cityofaniak@gmail.com