

New Section in Local Sales Tax Code

Marketplace Facilitator Centralized Administrative Provisions

- A. All sales of goods, services and rentals facilitated by a marketplace facilitator having a point of delivery in the [city / borough] shall be considered remote sales.
- B. The [city / borough] hereby delegates the administration, collection, remittance, and enforcement of [sales taxes / bed taxes] on the sales of goods, services and rentals facilitated by a marketplace facilitator to the Alaska Remote Seller Sales Tax Commission.
- C. For purposes of this chapter, marketplace facilitator includes but is not limited to:
 - a. Accommodation intermediaries; delivery network companies; marketplaces that facilitate or perform travel agency services.
- D. For purposes of this chapter, the following terms shall have the meaning defined in the Uniform Remote Seller Sales Tax (Section 280):
 - a. Marketplace facilitator, as defined in [Uniform Code, Section 280];
 - b. Accommodations intermediary, as defined in [Uniform Code, Section 280];
 - c. Delivery network company, as defined in [Uniform Code, Section 280]; and
 - d. Travel agency services, as defined in [Uniform Code, Section 280].

Ensure local definitions of “Sale” & “Seller” are as follows:

“Sale” or “retail sale” means any transfer of property or product or any provision of service(s) for consideration for any purpose other than for resale. A transfer includes a lease or rental.

“Seller” means a person making sales of property, products, or services, or a marketplace facilitator facilitating sales on behalf of a seller.