



To: ARSSTC Members

From: Clinton Singletary, Statewide Municipal Sales Tax Director

Date: April 1, 2026

Re: Marketplace Facilitator Changes to ARSSTC

At the March 31, 2026 ARSSTC Members meeting, the membership approved substantial changes to the Intergovernmental Agreement and Uniform Remote Seller Sales Tax Code (Uniform Code). The approved changes are intended to allow certain marketplace facilitators that facilitate services and rentals within a municipality, to report and remit directly to the ARSSTC.

As requested by ARSSTC members, member jurisdictions do have the option to “opt-out” of the revisions. However, all ARSSTC member jurisdictions do need to adopt the amended Intergovernmental Agreement for purposes of ARSSTC membership.

Following is an outline of the next steps that member jurisdictions need to take. It is split up by whether or not a member jurisdiction chooses to “opt-out” of the revisions.

Members who wish to Opt-Out

1. Inform ARSSTC staff as soon as possible when the decision is made to opt-out of requiring marketplace collection.
2. The local council / assembly will still need to adopt the amended Intergovernmental Agreement within 120 days.

Members who wish to require all Marketplaces to collect & remit through the ARSSTC

1. Adopt the amended Uniform Code.
 - a. If you previously adopted the Uniform Code by reference, these amendments will automatically be adopted.
 - b. If you are unsure whether the Uniform Code was originally adopted by reference or not, please contact ARSSTC staff for confirmation.
2. Adopt certain additional provisions and definitions in your own local sales tax code.
 - a. Every member wishing to require collection of marketplaces needs to take this step.
 - b. Please follow the Model Ordinance language provided with this memo.
 - c. If you have an additional bed tax, the bed tax code will likely also need some edits, similar to the sales tax code edits.
3. Members should work with their city attorney staff as appropriate to fit the recommended changes into your tax code.
4. ARSSTC staff and legal consulting are also available to assist and review the adopting ordinance.



Timeline

The overall target for implementation and adoption is July 1, 2026. However, this is not a firm deadline as we recognize this may not be achievable for many communities.

Staff recommends that members draft their adopting ordinances with an effective date that is immediate upon adoption. We will then communicate to marketplaces the appropriate effective date, providing them with at least 30 days' notice. This 30 days' notice is the same requirement for member jurisdiction tax rate and exemption changes currently disseminated to remote sellers.