



This Week in State Tax (TWIST)

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Alaska: Marketplace Facilitator Sales Tax Proposed

In Alaska, which has no state-level sales tax, over 100 cities, villages, and boroughs impose locally administered sales and use taxes. Post-*Wayfair*, localities requiring collection by remote sellers and marketplace facilitators must adopt a uniform remote seller's municipal code, which sets forth the state-measured economic nexus standards and uniform definitions. The Alaska Remote Sellers Sales Tax Commission serves as the central organization responsible for seller registration, receipt of returns and remittances, distribution of funds to participating local governments, and auditing remote sellers and marketplaces.

Recently proposed House Bill 378 would adopt a new state-level tax called the "Marketplace Facilitator Sales Tax" imposed on marketplace facilitators meeting the over \$100,000 of sales/two hundred transactions into the state threshold. The two percent tax would be levied on the annual gross sales of a marketplace facilitator from the sale of property or services delivered into the state. The bill would not require in-state sellers or remote sellers not using the facilities of a marketplace to collect the new tax. The revenues collected from the tax may be appropriated to fund a new "organized retail theft fund," the money from which could be provided to law enforcement agencies to investigate and prosecute organized retail theft. Please stay tuned to TWIST for future updates.

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