

#### 4.28.060 - Tax to be paid and returns to be filed monthly.

A. It is the duty and responsibility of every seller liable for the collection of any tax imposed, unless otherwise provided in this chapter, to file with the finance director upon forms prescribed and furnished by the borough, a return setting forth the amount of all sales, taxable and nontaxable, the amount of tax on the sales and other information as the finance director may require. The amount of exempt sales must be separately stated for each type of exemption set forth in sections 4.28.120 A.—X. and 4.28.130 of this chapter. The completed and executed return, together with remittance in full for the amount of the tax due, shall be transmitted to the finance director by a method set out in paragraph B.

B. Sales tax collected is due and payable to the borough on or before the last day of the month following the month in which the tax was collected. Except for online filings, should the last day of the month fall on a weekend or holiday, returns may be filed, and tax paid, by 4:30 p.m. on the first business day following the last day of the month. Tax filings and payments may be made by one of the following methods:

1. Online filing and payment by 11:59 p.m. (Mountain Time (MT)) on the due date; this is the borough's preferred method of filing and payment.
2. Delivery of a hardcopy return and payment during normal business hours to the borough finance office or the borough drop box located outside of the municipal office, by 4:30 p.m. on the due date;
3. Delivery by U.S. Mail; payment and the return must be received by the finance office by 4:30 p.m. on the due date.

C. Any seller who filed or should have filed a sales tax return for the prior month shall file a return even though no tax may be due. This return shall show why no tax is allegedly due, or, if the business is sold, then the person to whom it was sold, the date it was sold, and the address and telephone number of the person to whom it was sold. In the event of the sale of a business, a seller shall file a final return in compliance with section 4.28.110.

D. Proof of claimed exemptions must be retained by the seller and provided to the borough's auditor when an audit is requested. These documents shall be retained by the seller in accordance with section 4.28.100.

E. In the event that a seller will be temporarily closed or otherwise not be conducting business for a period of ninety days or more, the seller shall notify the borough finance department, in writing, and request that seller's account be put in 'pause' status. This procedure will excuse the seller from filing monthly returns during the pause period. Failure to either provide such notification, or file monthly returns will result in penalty and interest.

F. Taxes collected under this chapter and chapter 4.30 by remote sellers and marketplace facilitators, as those terms are defined in chapter 4.30 of this Code, shall be remitted to the Alaska Remote Seller Sales Tax Commission on behalf of the borough, in accordance with section 4.30.230 and the other provisions of chapter 4.30.

#### 4.28.085 - Sellers compensatory collection discount.

All sellers and persons rendering sales tax returns to the borough shall be entitled to a discount, as set forth herein, to compensate themselves for costs incurred in the collection, recordkeeping, remittance, and accounting for the tax imposed. One percent of the tax due as a tax collection discount may be taken to reduce the tax to be remitted on any monthly return that is fully and accurately completed and filed by the fifteenth of the month following the month in which the tax was collected. with a remittance of all sales taxes due. Except for online filings, should the fifteenth day of the month fall on a weekend or holiday, the discount will be recognized until 4:30 p.m. on the first business day following the fifteenth. The discount may not exceed fifty dollars for any monthly return and may not be taken if any sales tax, penalty, or interest is due for any previous monthly return.