

**CITY OF HOMER
HOMER, ALASKA**

City Manager

RESOLUTION 26-048

A RESOLUTION OF THE CITY COUNCIL OF HOMER, ALASKA ADOPTING
THE AMENDED INTERGOVERNMENTAL AGREEMENT WITH THE ALASKA
REMOTE SELLER SALES TAX COMMISSION AND AUTHORIZING THE CITY
MANAGER TO NEGOTIATE AND EXECUTE THE APPROPRIATE
DOCUMENTS.

WHEREAS, The Alaska Remote Seller Sales Tax Commission (ARSSTC) was established via an
intergovernmental agreement in 2019 to coordinate sales tax collection for remote sales into Alaska;
and

WHEREAS, The ARSSTC provides governance over the streamlined, single-level administration
of sales tax collection and remittance while ensuring due diligence, and passed The Uniform Code
establishing remote sales tax collection rules in November 2019; and

WHEREAS, The City of Homer joined the ARSSTC and agreed to the Intergovernmental
Agreement with the adoption of Resolution 19-077; and

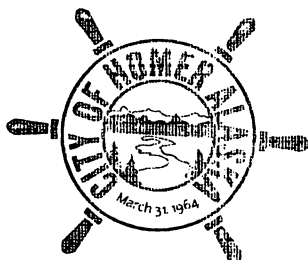
WHEREAS, At the March 31, 2026, ARSSTC Members meeting, the membership approved
substantial changes to the Intergovernmental Agreement that are intended to allow certain
marketplace facilitators that facilitate services and rentals within a municipality, to report and remit
directly to the ARSSTC; and

WHEREAS, ARSSTC members requested that member jurisdictions have the option to opt-out
of the revisions and that was approved by the ARSSTC, with the understanding that local
councils/assemblies will still need to adopt the amended intergovernmental agreement; and

WHEREAS, Legislation will come forward on August 10, 2026 for the consideration of opting in
our out of the revisions.

NOW, THEREFORE, BE IT RESOLVED that the City Council of Homer, Alaska hereby adopts the
amended intergovernmental agreement and authorizes the City Manager to negotiate and execute the
appropriate documents.

PASSED AND ADOPTED by the Homer City Council this 27th day of July, 2026.



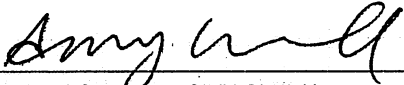
CITY OF HOMER

RACHEL LORD, MAYOR

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AMY WOODRUFF, CITY CLERK

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52 Fiscal note: N/A