

Policy on Parity

The Alaska Remote Sellers Sales Tax Commission approved the following policy as it relates to parity.

The Intergovernmental Agreement allows parity to be demonstrated by a member in the adoption of the Uniform Code. Essentially, this means that the member indicates an interest in:

- Changing the Code in some way in order to deconflict with their current Code
- Leaving their current Code in conflict with the Uniform Code

The Commission may allow a change to the Uniform Code or inconsistency in a current Code, as long as:

- The intent of the change or difference remains the same
- It does not materially discriminate against remote sellers
- It does not produce a liability for the Commission

It remains true that if discrimination occurs at the local level, that municipality will be liable for any litigation that comes as a result.

In practice, the Commission provides the following guidelines of members:

- Request that Commission members submit differences, or suggested edits, to the Commission board to establish parity
- Staff can review and send to the Commission's attorney for review
- The attorney will make a recommendation with some proposed justification one way or the other
- Staff will bring it to the board
- Board will approve
- Or, board will not approve and staff/attorney will negotiate change with member