

**CITY OF CORDOVA, ALASKA
ORDINANCE 1239**

**AN ORDINANCE OF THE COUNCIL OF THE CITY OF CORDOVA, ALASKA,
AMENDING CORDOVA MUNICIPAL CODE SECTIONS 5.10.030 AND 5.10.130 TO
INCORPORATE CHANGES MADE BY THE ALASKA REMOTE SELLERS SALES TAX
COMMISSION (ARSSTC) TO PERMIT CERTAIN MARKETPLACE FACILITATORS
THAT FACILITATE SERVICES AND RENTALS WITHIN THE CITY TO REPORT AND
REMIT DIRECTLY TO THE ARSSTC**

WHEREAS, on December 18, 2019, City Council adopted Resolution Serial No. 12-19-59, authorizing the City join the Alaska Remote Sellers Sales Tax Commission (ARSSTC), through the ARSSTC Intergovernmental Agreement; and

WHEREAS, on March 31, 2026, the ARSSTC Board adopted amendments to the Alaska Uniform Remote Seller Sales Tax Code; and

WHEREAS, the ARSSTC Intergovernmental Agreement provides for all member jurisdictions to adopt any updates or amendments to the Alaska Uniform Remote Seller Sales Tax Code within 120 days of passage by the ARSSTC Board; and

WHEREAS, per CMC 5.10060, the City adopted the Alaska Uniform Remote Seller Sales Tax Code, including any future amendments; and

WHEREAS, the amendments contained within this ordinance are necessary to align CMC 5.10 with the Alaska Uniform Remote Seller Sales Tax Code; and

WHEREAS, these amendments delegate the administration, collection, remittance and enforcement of sales of goods, services and rentals facilitated by a marketplace facilitator to the Alaska Remote Sellers Sales Tax Commission.

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Cordova, that:

Section 1. Classification. This ordinance is of a general and permanent nature and shall become part of the Cordova Municipal Code.

Section 2. Amendment of Section. CMC 5.10.030 Definitions, is hereby amended to read as follows:

“Sale” or “retail sale” means any transfer of property or product or any provision of service(s) for consideration for any purpose. **A transfer includes a lease or rental.**

“Marketplace facilitator” means **“marketplace facilitator” as defined in Section 280 of the Remote Seller Sales Tax Code.** ~~a person that contracts with remote sellers to facilitate for consideration, regardless of whether deducted as fees from the transaction, the sale of the remote seller’s property or services through a physical or electronic marketplace operated by the person, and engages:~~

~~1. Directly or indirectly, through one or more affiliated persons in any of the following:~~

- ~~a. Transmitting or otherwise communicating the offer or acceptance between the buyer and remote seller;~~
- ~~b. Owning or operating the infrastructure, electronic or physical, or technology that brings buyers and remote sellers together;~~
- ~~c. Providing a virtual currency that buyers are allowed or required to use to purchase products from the remote seller; or~~
- ~~d. Software development or research and development activities related to any of the activities described in subsection (1)(c) of this definition, if such activities are directly related to a physical or electronic marketplace operated by the person or an affiliated person; and~~
- ~~e. In any of the following activities with respect to the seller's products:

 - ~~i. Payment processing services;~~
 - ~~ii. Fulfillment or storage services;~~
 - ~~iii. Listing products for sale;~~
 - ~~iv. Setting prices;~~
 - ~~v. Branding sales as those of the marketplace facilitator;~~
 - ~~vi. Order taking;~~
 - ~~vii. Advertising or promotion; or~~
 - ~~viii. Providing customer service or accepting or assisting with returns or exchanges.~~~~

Section 3. Amendment of Section. CMC 5.10.130, Payment and collection, is hereby amended to read as follows:

A. It shall be the duty of each seller making sales taxable under this Chapter to collect the taxes imposed by this Chapter from the buyer at the time of each sale, or with respect to a credit transaction, at the time of collection, and to hold those taxes in trust for the City. Failure by the seller to collect the tax shall not affect the seller's responsibility for payment of the tax to the City.

B. When a sale is made and services are rendered or the product is delivered but payment for the services or product is made over time, the applicable sales tax shall be collected on each payment but the sales tax shall be calculated at the sales tax rate in effect at the time the sale was made and any applicable tax cap shall be applied at the time of the sale. If the service or delivery will not be completed within one month from the date of payment, payments shall be made and the sales tax cap applied in compliance with Section 5.10.080(B) of this Chapter.

C. Marketplace Facilitator Centralized Administrative Provisions. All sales of goods, services and rentals facilitated by a marketplace facilitator having a point of delivery in the city shall be considered remote sales.

- 1. The city hereby delegates the administration, collection, remittance, and enforcement of sales taxes on the sales of goods, services and rentals facilitated by a marketplace facilitator to the Alaska Remote Seller Sales Tax Commission as provided for in CMC 5.10.060.**
- 2. For purposes of this chapter, marketplace facilitator includes but is not limited to:**
 - a. Accommodation intermediaries; delivery network companies; marketplaces that facilitate or perform travel agency services.**

3. For purposes of this chapter, the following terms shall have the meaning defined in Section 280 of the Alaska Uniform Remote Seller Sales Tax Code:

- a. Marketplace facilitator, as defined in Section 280;**
- b. Accommodations intermediary, as defined in Section 280;**
- c. Delivery network company, as defined in Section 280; and**
- d. Travel agency services, as defined in Section 280.**

Section 4. Effective Date. This ordinance shall be effective thirty (30) days after its passage and publication in accordance with Section 2.13 of the Charter of the City of Cordova, Alaska.

1st reading: July 15, 2026

2nd reading and public hearing: August 5, 2026

PASSED AND APPROVED THIS 5th DAY OF AUGUST 2026.





Kristin Smith, Mayor

ATTEST:



Susan Bourgeois, CMC, City Clerk