



## MUNICIPALITY OF ANCHORAGE

Finance Department  
Treasury Division  
Fax: (907) 343-6677

Mailing Address  
P.O. Box 196650  
Anchorage, AK 99519-6650

Physical Address  
632 W. 6<sup>th</sup> Avenue, 3<sup>rd</sup> Floor  
Anchorage, AK 99501

### AMC 12.65 Alcoholic Beverages Retail Sales Tax

#### INFORMATIONAL #1 TEMPORARY SPECIAL USE AND OFF-SITE CERTIFICATES

April 26, 2021

This informational provides uniform guidance to special event organizers to determine if a Temporary Special Use or a Temporary Off-Site Certificate of Registration must be obtained from Treasury prior to the special event as required by AMC 12.65.080.

A *temporary special-use certificate* means a temporary license issued by the department to a person who has received a permit from the State of Alaska under Alaska Statutes and Regulations, and who does not already hold a standard license from the department. The special use certificate authorizes the holder to assess, collect, and timely remit to the department the retail alcoholic beverages sales tax levied by this chapter.

The following requirements must be satisfied:

- has obtained a special event or wine auction permit from AMCO, and,
- is not already registered or licensed by the department, and,
- expects estimated sales to exceed \$5,000

AMC 12.65.090 requires the organization to:

1. apply for a temporary special use certificate from the department, and
2. submit a prepaid tax deposit of 5% of its estimated sales with its application.

Organizations that have obtained a temporary special use certificate for a single event must file a tax return on the paper form and remit taxes collected by check or money order on or before the last day of the month following the event per AMC 12.65.160. The paper filing fee of \$50 will not be assessed for single event tax return. Organizations may apply for an e-Govern tax account to file a tax return online and may remit collected taxes electronically or by check or money order. If the prepaid tax deposit is more than the actual taxes collected, a request for a refund may be submitted in writing within 30 days after filing the final tax return and remitting all the taxes due to the department.

A *temporary off-site certificate* of registration is a certificate authorizing a registered retailer to collect retail alcohol beverages sales tax at a location other than the location printed on their department-issued certificate of registration.

The following requirements must be satisfied:

- is already a registered retailer licensed by the department, and,
- has obtained a separate AMCO permit for an event at a different physical location

AMC 12.65.090 requires the registered retailer to:

1. apply for a temporary off-site certificate from the department
2. report the gross receipts and remit alcohol tax collected from its special event.

Organizations that have already registered with the department and regularly submit monthly tax returns through e-Govern must report special events gross sales on the supplemental reporting schedule per AMC 12.65.160.