

	MUNICIPALITY OF ANCHORAGE	
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**AMC 12.45 – RENTAL VEHICLE TAX
INFORMATIONAL #11
Dept. of Defense Controlled Spend Account Credit Cards
Issued: April 12, 2011**

The United States Department of Defense is transitioning to a new credit card program, called the Controlled Spend Account (CSA). At the present time, only the U.S. Air Force is using the new CSA credit cards. Each CSA credit card can be easily identified by uniform coloration and design, including the following standard features:

- Visa logo in lower right corner
- Citi logo in upper right corner
- Visa hologram at center right
- Solid medium blue background
- "Travel" at center left

In accordance with Anchorage Municipal Code (AMC) 12.45.040.A.2, usage of CSA credit cards constitute a direct payment from the United States. Once authorization is received by the Rental Agency for charges to the CSA credit card, the gross fees and costs are exempt from the rental vehicle tax.

Department of Defense employee usage of personal credit cards, personal checks, or cash to satisfy rental vehicle charges due to a Rental Agency **does not constitute a direct payment** made by the United States to the Rental Agency and consequently the rental transaction is subject to room tax. AMC 12.45.040.B. states that an employee's right of reimbursement from the United States (the entity entitled to the exemption) does not constitute a direct payment from the United States.

Additional information, including a picture of the CSA credit card, may be found at the following web sites:

- Department of Defense Travel Management Office, Air Force Controlled Spend Account:
<http://www.defensetravel.dod.mil/site/csa.cfm>
- CitiBank Controlled Spend Account:
<http://www.citibank.com/transactionservices/home/sa/2010q3/csa/index.jsp>