

	<b>MUNICIPALITY OF ANCHORAGE</b>	
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**AMC 12.45 – RENTAL VEHICLE TAX  
 INFORMATIONAL #6  
 Entities Exempt by Act of Congress**

Issued: August 1, 2000

Anchorage Municipal Code (AMC) 12.45.040 states that “Fees and costs paid directly by the United States or State of Alaska or political subdivisions of the State of Alaska insofar as they are immune from taxation” are exempt from the tax. Certain organizations, while not directly political subdivisions of the United States, have nevertheless been granted tax exemption by acts of Congress. Two determinations need to be made for each transaction:

1. Are the fees and costs “paid directly”? Please read AMC 12.45.010 for guidance on what “paid directly” means.
2. Has the organization been granted an exemption by act of Congress?

This informational lists organizations that the Municipality has determined have been granted tax exemption by Congress. There may be other organizations that have been granted tax exemption by Congress of which the Municipality is unaware. If you have questions regarding any organization that is not listed here, please contact the Treasury Division at 343-6967, 343-6964, or 343-6965 for assistance.

The following organizations are exempt from the rental vehicle tax if the rent is paid directly pursuant to AMC 12.45.040:

- Federal credit unions (Section 122 of the Federal Credit Union Act, 12 U.S.C. §1768)
- American Red Cross (36 U.S.C. Chapter 1 et. seq.)

If you have any questions about this matter, please contact the Treasury Division of the Municipality of Anchorage at the numbers listed below between 8:00AM and 5:00PM Monday through Friday, except on holidays.