



MUNICIPALITY OF ANCHORAGE

Finance Dep't., Treasury Div.
Fax: (907) 343-6677

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

Physical Address
632 W. 6th Avenue, 3rd Floor
Anchorage, AK 99501

AMC 12.20 Room Tax
SUPPLEMENT TO INFORMATIONAL #11 **Issued: May 1, 2008**
State of Alaska Credit Cards – “Ghost Accounts”
Travel Booked Through State Travel Office/US Travel

Treasury recently met with the State Travel Office and US Travel to discuss the State of Alaska “ghost account” credit cards. We have agreed the “State of Alaska State Travel Office Direct Bill Authorization” fax form includes sufficient attributes to meet the documentation requirements for “rent paid directly” in Anchorage Municipal Code (AMC) 12.20.022, tax exemptions, and supporting documentation requirements in AMC 12.20.070, maintenance and inspection of records. These attributes include:

- The US Travel corporate logo in the upper left corner.
- The State of Alaska seal in the upper right corner.
- The State of Alaska federal identification number (see Informational #11).
- The name of the operator, traveler, authorized dates and confirmation number.
- The name on the credit card and credit card number.
- The direct bill address for the department at the bottom.

The State requests the credit card number be blacked out once the charge has been processed. Treasury accepts this practice but we do recommend a notation be made that the first few digits were verified to Informational #11.

A sample the fax form is attached.

Please note that State employee usage of personal credit cards, personal checks, or cash to satisfy room rent due to an Operator does not constitute a direct payment made by the State to the Operator and the room tax must be collected. AMC 12.20.022.B. clarifies that a State employee’s right of reimbursement from the State (the entity entitled to the exemption) does not constitute a direct payment from the State.

If you have any questions, please visit our web site at www.muni.org/treasury and scroll down to the room tax link or call us at one of the telephone numbers at the bottom of this page.

For more information, please visit our website at: www.muni.org/treasury and click the “Room Tax” link, or contact:
Supervisor (907) 343-6965 Enforcement Officers (907) 343-6964 or 6676 Assistants (907) 343-6686 or 6967