



## 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. 6<sup>th</sup> Avenue, 3<sup>rd</sup> Floor  
Anchorage, AK 99501

### **AMC 12.20 Room Tax INFORMATIONAL #4 Diplomatic Tax Exemption**

**Rev. Mar. 1, 2002**

Anchorage Municipal Code 12.20.022A2. indicates that certain room rents are exempt from the Municipal Room Tax. Pursuant to Article VI of the United States Constitution, which states that treaties are the supreme law of the land, an exemption is granted for room rents "paid directly by a guest who is an officer or employee of a foreign government or by such guest's foreign government employer which is exempt from taxation by law or treaty[.]"

Periodically, the U.S. Department of State's Office of Foreign Missions issues a flyer on its diplomatic tax exemption program. Copies of the current flyer may be obtained by calling any of the numbers on the bottom of this page and providing a mailing address. Unfortunately, we cannot fax the flyer since it is in color. The flyer describes the current format of the identification cards issued by the Office of Foreign Missions. The flyer also includes several telephone numbers if you have any questions regarding the validity of an ID card that has been presented to you. It is important to carefully examine the ID card since the type and extent of tax exemption depends upon the types of treaties that exist between the United States and the foreign government. It is also acceptable to request additional identification such as a driver's license as part of your authentication procedures.

For your convenience, enclosed are copies of information we received from the U.S. Department of State which provide a history and brief explanation of the federal tax exemption program and identifies the government office that administers the related activities. Please note that several paragraphs in the bulletin dated October 1990 make reference to a quarterly report, issued by the U.S. Department of State, which lists current valid tax exemption cards. This report can be obtained from the Department of State address listed at the top of the bulletin.

---

For more information, please visit our website at: [www.muni.org/treasury](http://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