



MUNICIPALITY OF ANCHORAGE

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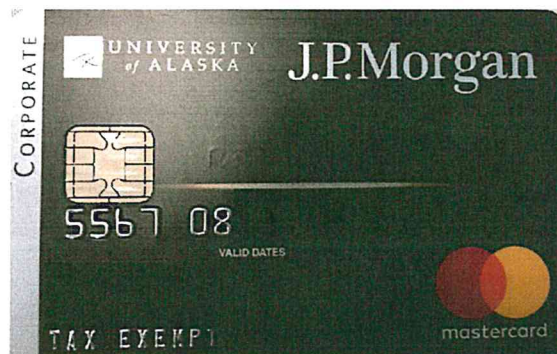
AMC 12.45 Rental Vehicle Tax INFORMATIONAL #14 University of Alaska

Issued: August 30, 2022

The University of Alaska has a contract with JPMorgan Chase to be the sole provider of official University of Alaska credit cards to its employees for payment of travel expenses while on official business. The contract does not have a definitive expiration date. These official credit cards are a “corporate” type of Mastercard, with payment on accounts being the sole obligation of the University of Alaska. Each official University of Alaska credit card (see sample below) can be easily identified by uniform coloration and design, including the following standard features:

- Mastercard logo in the lower right corner.
- “University of Alaska” printed in the upper left corner.
- “J.P. Morgan” printed in the upper right corner.
- “Corporate” designation prominently on the left.
- “Tax Exempt” printed under the cardholder’s name.
- University employee name is embossed on the face of the card.
- All card account numbers began with 5567-08.

These official University of Alaska “corporate” credit cards are considered by the Municipality to constitute a direct payment from the State in accordance with Anchorage Municipal Code (AMC) 12.45.040. Once authorization is received by the Rental Agency for rental vehicle charges to the official University Mastercard, the gross fees and costs are exempt from the Municipality’s Rental Vehicle Tax.



Please note that University of Alaska 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 University to the Operator and the rental vehicle tax must be collected. AMC 12.45.040.B. clarifies that a University employee’s right of reimbursement from the University of Alaska (the entity entitled to the exemption) does not constitute a direct payment from the University.

For more information, visit our website at: www.muni.org/treasury and click the “Rental Vehicle Tax” link, or contact:
Enforcement Officers II (907) 343-6964 / 6682 / 6757 Enforcement Officers I (907) 343-6670
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