



## MUNICIPALITY OF ANCHORAGE

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### AMC 12.45 – RENTAL VEHICLE TAX NOTICE TO VISITORS Maximum Tax per Single Rental Contract

Issued: August 15, 2000

Dear Visitor:

Anchorage Municipal Code (AMC) Chapter 12.45, Rental Tax on Retail Rental of a Motor Vehicle, levies a tax equal to 8% of the total fees and costs charged by the registered rental agency for the right to operate or be responsible for the operation of a motor vehicle. This tax is required by law to be stated on the rental contract and must be paid by each renter when the rent is paid to the rental agency. You may verify that the rental agency is authorized to collect this tax by viewing the rental agency's Municipality of Anchorage Rental Vehicle Agency Certificate of Registration.

In the Municipality, rental vehicle taxes to be collected are based on the following:

1. Length of rental contract.
2. Type of vehicle.
3. Calculation of total fees and costs.

#### Length of Rental Contract

The Municipality's rental vehicle tax is levied **only** on the first 30 consecutive days of a rental contract for a motor vehicle. Therefore, if you rent or lease a motor vehicle for 31 or more consecutive days under a single rental contract, no rental vehicle taxes should be assessed for the period of the rental contract exceeding the first 30 days.

#### Type of Motor Vehicle Rented

For a passenger car or sport utility vehicle (SUV) rented or leased for any length of time under a single rental contract, the amount of rental vehicle collected by a rental agency **shall not exceed \$120**.

For a truck, van, or recreational vehicle rented or lease for any length of time under a single rental contract, the amount of rental vehicle tax collected by a rental vehicle agency **shall not exceed \$240**.

#### Calculation of Total Fees and Costs

Subject to the constraints mentioned above, the Municipality's rental vehicle tax is generally 8% of all charges incurred by the renter except insurance, parking tickets, other taxes, damage to the rental vehicle, personal property that is not permanently affixed to the vehicle, the Ted Stevens Anchorage International Airport concession fee, and fueling charges.

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.

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