



MUNICIPALITY OF ANCHORAGE

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AMC 12.20 Room Tax NOTICE TO VISITORS

Rev. May 24, 2022

Dear Visitor:

Anchorage Municipal Code (AMC) Chapter 12.20, Room Tax, levies a tax equal to 12% of the rent paid to the registered operator of a local lodging facility that offers rooms for rent. This tax is required by law to be stated on the guest's bill and must be paid by each guest when the rent is paid to the operator of the facility. You may verify that the operator is authorized to collect this tax by viewing the operator's Municipality of Anchorage Certificate of Registration.

The Municipality **does not** waive this tax based on a tax exemption certificate or similar document issued by a governmental entity and presented to the operator by the guest. Exemptions to this tax are:

- Rent paid directly by the United States or State of Alaska;
- Rent paid by a guest who is an officer or employee of a foreign government that is exempt from taxation by law or treaty;
- Rent paid by a guest's foreign government employer that is exempt from taxation by law or treaty; or
- Rent paid for the use or occupancy of a room(s) by the same person for thirty or more consecutive days.

Pursuant to AMC 12.20, "Rent paid directly" means payment is made by voucher, check, warrant, or other negotiable instrument made payable to the operator by the United States government, the State of Alaska, or any of the State's political subdivisions. "Rent paid directly" **does not** include a right of reimbursement from the United States government, the State of Alaska, or any of the State's political subdivisions to the guest.

According to information received by the Municipality directly from the federal General Services Administration (GSA), the only credit cards considered direct payments by the United States federal government are the following GSA "SmartPay 3" cards:

- Visa cards beginning with the numbers 4486, 4614, 4615 or 4714 and a **sixth** digit of 0, 6, 7, 8, or 9, and
- MasterCard cards beginning with the numbers 5565 or 5568 and a **sixth** digit of 0, 6, 7, 8, or 9.
- Visa cards beginning with the numbers 4614 and a **sixth** digit of 5, or a MasterCard card beginning with the numbers 5565 and a **sixth** digit of 5, but only to the extent of room rent and car rental charges.

Effective immediately, State of Alaska Visa credit cards issued by U.S. Bank with the State of Alaska seal, "corporate" designation, lead sled dogs background and 4485 or 4484 as the first four digits of the account number are considered direct payments by the State of Alaska and therefore exempt from the room tax.

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

For more information, please visit our website at: <http://www.muni.org/roomtax> or contact a Tax Enforcement Officer: (907) 343-6670