Dear Motor Fuel Dealer:

You are receiving this notification because you may be required to apply for a certificate of registration and remit taxes to the Municipality of Anchorage (MOA) pursuant to the new Motor Fuel Tax that will take effect on March 1, 2018 under Anchorage Municipal Code (AMC) 12.55.

AMC 12.55.010 defines a dealer as the person who sells or transfers within the MOA motor fuel upon which the taxes imposed have not been paid. The term includes Qualified Dealers. This would include the person who sells or transfers motor fuel to a reseller or user, or a user who receives motor fuel that has not been taxed and is used for a purpose that is not exempt under AMC 12.55.040. Please note: the MOA’s definition of motor fuel is based on the primary purpose of the fuel, not the primary use of the fuel by the user.

AMC 12.55.070 states that every dealer meeting the registration requirements shall obtain a certificate of registration prior to selling or transferring motor fuel to a reseller, user or other dealer. Certificates issued under this chapter are valid from the issue date and will automatically expire the following July 31. This means the initial certificate provided to each registered dealer will expire on July 31, 2018.

If you determine you are not subject to AMC 12.55, after carefully reviewing the full Code, no further action is necessary. If you determine you are subject to AMC 12.55, please complete the application as soon as possible and submit it along with the appropriate supporting documentation, to ensure that your application is processed in a timely manner. There is no fee for issuing an original certificate of registration, for renewing your certificate annually, or for a new certificate reflecting a new location, in the event a dealer relocates its business.

For your convenience we have enclosed/attached the 2018 registration application.

Please refer to our website http://www.muni.org/motorfueltax for the complete text of AMC 12.55, as well as additional information and materials, including the monthly tax return form, to assist in complying with responsibilities under AMC Chapter 12.55. For questions regarding this notice, please contact Treasury Division personnel at (907) 343-6686, 343-6634, or 343-6967, Monday through Friday, 8:00AM – 5:00PM.

MOA Finance Treasury Division