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|  | MUNICIPALITY OF ANCHORAGE | |
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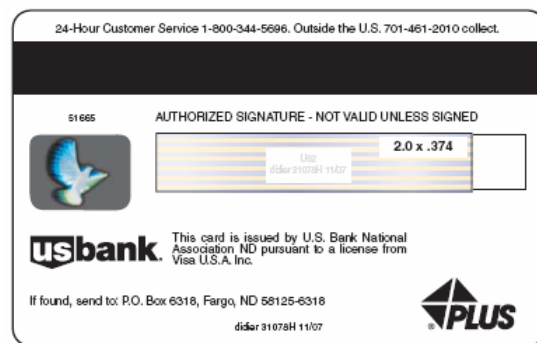
**AMC 12.45 – RENTAL VEHICLE TAX
 INFORMATIONAL #10
 State of Alaska Credit Cards**

Revised: January 15, 2021

The State of Alaska (State) has a contract with U.S. Bank to be the sole provider of official State credit cards to State employees for payment of travel expenses while on official State business. The contract is valid through December 2025. These official State credit cards are a “corporate” type of Visa, with payment on accounts being the sole obligation of the State. Each official State credit card (see sample below) can be easily identified by uniform coloration and design, including the following standard features:

- Visa logo in lower right corner.
- “State of Alaska” printed in the upper left corner.
- State of Alaska seal in the upper right corner.
- “Corporate” designation prominently shown in italics in the upper left corner.
- “Partners in Alaska” at the top center.
- “For Official State of Alaska Use Only” beneath the “Partners in Alaska.”
- State of Alaska EIN 92-6001185 beneath “For Official State of Alaska Use Only”.
- State employee name and State Department is embossed on the face of the card.
- The first six digits of the account number are 4485-59.

These official State “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 State Visa, the gross fees and costs are exempt from the Municipality’s Rental Vehicle Tax.



Please note that State employee usage of personal credit cards, personal checks, or cash to satisfy rental vehicle charges due to a Rental Agency does not constitute a direct payment made by the State to the Rental Agency and therefore, the tax must be collected on those occasions. AMC 12.45.040.B. clarifies that a State employee’s right of reimbursement from the State (the entity entitled to the exemption) does not constitute a direct payment from the State.

This informational expires December 31, 2025.

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