

	<b>MUNICIPALITY OF ANCHORAGE</b>	
	Finance Department Treasury Division Fax: (907) 343-6677	<u>Mailing Address</u> P.O. Box 196650 Anchorage, AK 99519-6650

**AMC 12.20 Room Tax  
 INFORMATIONAL #10  
 U. S. Government Credit Cards**

Rev. 4/8/2021

The federal General Services Administration (GSA) manages the federal government's SmartPay credit card programs. Cards may be either Visa or MasterCard and issued by Citibank or U.S. Bank. The credit card designs are:

Travel – check 6<sup>th</sup> digit

Travel – Integrated

Travel – Tax Advantage



Additional information about the GSA SmartPay cards can be found at the GSA website at <https://smartpay.gsa.gov/>. Select the link on the right side: "Businesses & Vendors". Pick "Recognizing the GSA SmartPay Account" and then pick "GSA SmartPay Travel Account".

The Travel Integrated Credit card is centrally billed and lodging and rental vehicle charges on this card are not taxable. The Travel Tax Advantage Credit card is centrally and individually billed. Lodging and rental vehicle charges on this card are tax exempt, however, meals, incidentals and other charges are taxable.

The tax exempt status accorded payments with travel GSA SmartPay credit cards is determined using the sixth digit of the account number and applies to **Travel** business lines (blue card) only:

MasterCard Prefix	Visa Prefix	Sixth Digit	Billing Type
5565	4486,	0	<b>Centrally Billed Account (CBA)– tax exempt</b>
or	4614,	1	Individually Billed Account (IBA)– taxable
5568	4615, or	2	Individually Billed Account (IBA)– taxable
	4716	3	Individually Billed Account (IBA)– taxable
		4	Individually Billed Account (IBA)– taxable
		6	<b>Centrally Billed Account (CBA)– tax exempt</b>
		7	<b>Centrally Billed Account (CBA)– tax exempt</b>
		8	<b>Centrally Billed Account (CBA)– tax exempt</b>
		9	<b>Centrally Billed Account (CBA)– tax exempt</b>
5565	4486	5	<b>Tax Advantage Card is silver and tax exempt for rental car and lodging only</b>
or	4614, or		
5568	4716		

Usage of the MasterCard or Visa credit cards with a sixth digit of 1, 2, 3, or 4 by federal employees to satisfy Municipal room rent due to a Municipal operator does not constitute a direct payment made by the United States as specified in AMC 12.20.022.B. Usage of the MasterCard or Visa credit cards with a sixth digit of 0, 6, 7, 8, or 9 by federal employees to satisfy room rent due to a Municipal operator does constitute a direct payment made by the United States as specified in AMC 12.20.022.B. Usage of the MasterCard or Visa credit card with a sixth digit of 5 by federal employees to satisfy room rent due to a Municipal operator also constitutes a direct payment made by the United States as specified in AMC 12.20.022.B, but only to the extent of room rent or car rental 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: <http://www.muni.org/roomtax> or contact a Tax Enforcement Officer: (907) 343-6670