



## MUNICIPALITY OF ANCHORAGE

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### **AMC 12.20 Room Tax INFORMATIONAL #4 Diplomatic Tax Exemption**

**Rev. Jul. 5, 2013**

Anchorage Municipal Code 12.20.022A2. indicates that certain room rents are exempt from the Municipal Room Tax. Pursuant to Article VI of the United States Constitution, which states that treaties are the supreme law of the land, an exemption is granted for room rents "paid directly by a guest who is an officer or employee of a foreign government or by such guest's foreign government employer which is exempt from taxation by law or treaty[.]"

AMC 12.20.022 (Tax exemptions) provides guidance on what is meant by "paid directly" while AMC 12.20.070 (Maintenance and inspection of records) provides guidance on what information must be gathered and maintained by any person who collects fees and costs for the rental of a room in order to justify not collecting the room tax under this exemption.

The U.S. Department of State Office of Foreign Missions (OFM) oversees the U.S. Diplomatic Tax Exemption Program. Descriptions of the diplomatic identification cards may be found on the OFM web site at <http://www.state.gov/ofm/tax/>. OFM also provides a link for online verification of the status of a given ID card. Please read the materials carefully, since it is important to know that not all personnel of foreign governments or organizations such as the United Nations are granted exemption. It is also important to note that not all foreign governments are granted tax exemption from federal, state or local taxes because the granting of tax exemption by the United States may be withheld depending upon the policies of a foreign government in granting similar privileges to U.S. personnel.

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.

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For more information, please visit our website at: [www.muni.org/treasury](http://www.muni.org/treasury) and click the "Room Tax" link, or contact:

Supervisor (907) 343-6965    Enforcement Officers (907) 343-6964 or 6676    Assistants (907) 343-6686 or 6967