



MUNICIPALITY OF ANCHORAGE

Finance Dep't., Treasury Div.
Fax: (907) 343-6677

Mailing Address
P.O. Box 196650
Anchorage, AK 99519-6650

Physical Address
632 W. 6th Avenue, 3rd Floor
Anchorage, AK 99501

AMC 12.45 – RENTAL VEHICLE TAX INFORMATIONAL #5 Political Subdivisions of the State of Alaska

Issued: August 1, 2000

Anchorage Municipal Code (AMC) 12.45.040 states that “Fees and costs paid directly by the United States or State of Alaska or political subdivisions of the State of Alaska insofar as they are immune from taxation” are exempt from the tax. Two determinations need to be made for each transaction:

1. Are the fees and costs “paid directly”? Please read AMC 12.45.010 for guidance on what “paid directly” means.
2. Is the entity a political subdivision of the State of Alaska?

This informational is intended to provide guidance in determining which entities are political subdivisions of the State. In general, political subdivisions include home rule and general law municipalities in Alaska as well as Alaska public school districts and public corporations. The examples listed below are not comprehensive; if you have questions regarding any entity that is not listed here, please check the Internet sites or call the Treasury Division at 343-6967, 343-6964, or 343-6965 for assistance.

Home rule and general law municipalities:

- In general, these entities will contain borough, municipality, or city as part of their official names.
- The Dept. of Community and Economic Development maintains a useful Internet site at <http://www.dced.state.ak.us/>, click on “Alaska Community Database” and then click on “Community Information Summaries”. To use, select a community and view its summary. If the “incorporation type” indicates the community is anything other than “unincorporated”, then the community qualifies as a political subdivision of the State of Alaska.

Public corporations:

- Alaska Housing Finance Corporation (established by Alaska Statute 18.56.020).
- Alaska Railroad Corporation (established by Alaska Statute 42.40.010).

Public schools operating under the Department of Education:

- All Alaska public school districts. A list can be ordered from the Dept. of Education or found on the Internet at http://www.eed.state.ak.us/Alaskan_Schools/ under the “Rolodex”.
- Alaska Vocational Technical Center.
- Alyeska Central School.
- Mt. Edgecumbe High School.
- Alaska State School for the Deaf.
- University of Alaska – all campuses.

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