



## MUNICIPALITY OF ANCHORAGE

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### **AMC 12.20 Room Tax INFORMATIONAL #2 Political Subdivisions of the State of Alaska**

**Rev. Mar. 29, 2010**

Anchorage Municipal Code (AMC) 12.20.022A states that room rents paid directly to a lodging facility by the United States or the State of Alaska are exempt from this tax insofar as both are "immune from taxation" by the Municipality of Anchorage. The State of Alaska is comprised of many departments and political subdivisions. This informational is intended to provide guidance in determining which entities are political subdivisions of the State.

To apply this exemption to the State of Alaska, two determinations need to be made:

1. Is the rent "paid directly"?
2. Is the entity a political subdivision of the State of Alaska?

First, pursuant to AMC 12.20.022B, "rent paid directly" means payment is made by:

- voucher, check, warrant, or other negotiable instrument made payable to the lodging facility and issued from an account maintained by the entity entitled to the exemption, or by
- a bill, invoice, purchase order, or other form of payment arrangement made directly between the entity entitled to the exemption and the lodging facility.

Second, in general, political subdivisions of the State of Alaska include home rule and general law municipalities in Alaska as well as Alaska public school districts and Alaska 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 any of the contact numbers at the bottom of this page 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.

Alaska public corporations:

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

Alaska 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/](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.

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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