

	<b>MUNICIPALITY OF ANCHORAGE</b>				
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**AMC 12.20 Room Tax**  
**INFORMATIONAL #14**  
**Dept. of Defense Controlled Spend Account Credit Cards**  
**Issued: April 12, 2011**

The United States Department of Defense is transitioning to a new credit card program called the Controlled Spend Account (CSA). At the present time, only the U.S. Air Force is using the new CSA credit cards. Each CSA credit card can be easily identified by uniform coloration and design, including the following standard features:

- Visa logo in lower right corner
- Citi logo in upper right corner
- Visa hologram at center right
- Solid medium blue background
- "Travel" at center left

In accordance with Anchorage Municipal Code (AMC) 12.20.022, usage of CSA credit cards constitute a direct payment from the United States. Once authorization is received by the Operator for charges to the CSA credit card, the room rental transaction is exempt from the room tax.

Department of Defense employee usage of personal credit cards, personal checks, or cash to satisfy room rent due to an Operator **does not constitute a direct payment** made by the United States to the Operator and consequently is subject to room tax. AMC 12.20.022B. clarifies that an employee's right of reimbursement from the United States (the entity entitled to the exemption) does not constitute a direct payment from the United States.

Additional information, including a picture of the credit card, may be found at the following web sites:

- Department of Defense Travel Management Office, Air Force Controlled Spend Account:  
<http://www.defensetravel.dod.mil/site/csa.cfm>
- CitiBank Controlled Spend Account:  
<http://www.citibank.com/transactionservices/home/sa/2010q3/csa/index.jsp>

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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