AN ACT

Relating to remittance of tire fees; and providing for an effective date.

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BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:

THE ACT FOLLOWS ON PAGE 1
AN ACT

Relating to remittance of tire fees; and providing for an effective date.

*Section 1. AS 43.98.025(d) is amended to read:
   (d) A seller shall collect the fees from the purchaser. A seller shall file a return on a form prescribed by the department and remit the fees collected to the department not later than the last day of the calendar quarter of the sale or installation. The department may only, on a form required under this subsection, require a seller to provide information on tires subject to the tax under this section.

*Sec. 2. AS 43.98.025(e) is amended to read:
   (e) A seller remitting the fees collected under this section to the department in accordance with (d) of this section may retain five percent of the amount collected, not to exceed $600 [$900] a quarter, to cover expenses associated with collecting and remitting the fees.
Sec. 3. The uncodified law of the State of Alaska is amended by adding a new section to read:

APPLICABILITY. AS 43.98.025(d) and (e), as amended by secs. 1 and 2 of this Act, apply to tire fee returns due after the end of the first calendar quarter occurring after the effective date of this Act.

Sec. 4. This Act takes effect immediately under AS 01.10.070(c).