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ALASKA STATE LEGISLATURE



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CS HB 249 Motor Fuel Tax Version E

Section Analysis

Section	Action	Comments
Removed the old Section 1 (43.05.220) and 2 (43.05.222)	Removed the electronic submission of the tax return and report with the department of revenue	
Section 1 Page 1, Line 8	Changing the word "Account" to "Fund"	This is done throughout the bill whenever addressing the specific fuel tax funds.
Section 2 Page 2	Line 1: Trigger figure has been added. If the average price per barrel of oil in the previous calendar year is more than \$85, the tax returns to current amount of 8 cents per gallon for dealers Line 18: Tax as proposed by the bill sponsor	
Section 3 Page 3	Sunset of Section 2	
Section 4 Page 4, Line 15 Page 5, Line 1	Trigger figure has been added. If the average price per barrel of oil in the previous calendar year is more than \$85, the tax returns to current amount of 8 cents per gallon for consumers Tax as proposed by the bill sponsor	
Section 5 Page 5	Sunset of Section 4	

Sections 6, 7, 8, 9, 10,	<p>Tightens and aligns the language of these sections: Replaces the word “Account” with “Fund”</p> <p>Adds “direct capital, operating, or maintenance costs”</p> <p>Specifies “infrastructure” for airport, marine, and highway</p>	By including the word “direct” we are eliminating the possibility of these funds being utilized for administrative purposes.
Sections 11, 12, 13	<p>Page 9, Line 15 adds two new fuel tax exemptions: (13) fuel used in an emergency vehicle as defined in AS 11.56.825</p> <p>(14) fuel used for student transportation services for which a school or district receives funding under AS 14.09.010</p>	
Section 14 Page 10	Refund rate for “off road use” as proposed by the bill sponsor	
Section 15 Page 10, Line 10	Sunset Section 14	
Section 16 Page 10	Replace the word “Account” with “Fund”	
Section 17 Page 10	Moves the exemptions from the motor fuel tax out of the definition of “motor fuel,” appearing at AS 43.10.100(2) and into the body of the motor fuel tax law. The 2015 Manual of Legislative Drafting states “substantive provisions of law must not be hidden in definitions.” The current motor fuel tax exemptions are in direct violation of that rule.	
Section 18 Page 12	Applicability	
Section 19 Page 12	Transitional language allowing for regulations to implement the changes	
Section 20 Page 12	Immediate effective date of Section 19	
Section 21 Page 12	Effective date of July 1, 2018 for Sections 3, 5, and 15	
Section 22 Page 12	Effective date of July 1, 2016 for the bill except Sections 20 and 21	