

ALASKA STATE LEGISLATURE

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North to the Future

Senator Cathy Giessel
Senate District N

SB 66 Passenger and Rec. Vehicle Rental Tax Explanation of Changes for CS Version F

Section 5

Section 5 has been added to establish that "personal property" has the meaning given in AS 01.10.060. This definition of "personal property" reads: (9) "personal property" includes money, goods, chattels, things in action, and evidences of debt;

This was done because the sponsor wanted it to be very clear which type of property would be excluded from this tax under the "rental truck" section, so that Department of Revenue would not interpret it differently in the future.

This is the only substantive change made to the CS; the rest of the changes were made at the request of Legislative Legal to align the statute with their directions and policies. These changes will be explained further by the drafter.

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