

SENATE BILL NO. 22

IN THE LEGISLATURE OF THE STATE OF ALASKA

TWENTY-NINTH LEGISLATURE - FIRST SESSION

BY SENATOR GIESSEL

Introduced: 1/21/15

Referred: Community and Regional Affairs, State Affairs, Finance

A BILL

FOR AN ACT ENTITLED

1 **"An Act relating to the collection costs for the municipal motor vehicle registration tax;**
2 **and providing for an effective date."**

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

4 * **Section 1.** AS 28.10.431(e) is amended to read:

5 (e) The department shall refund money collected under this section, less **five**
6 **and one-half** [EIGHT] percent as collection costs, to a municipality for which the
7 money was collected, as determined by (1) the address of residence of an individual
8 required to pay the tax, or (2) the situs of the vehicle if the vehicle is not owned by an
9 individual; the tax situs is the location at which the motor vehicle is usually, normally,
10 or regularly kept or used during the registration period. For the first year in which the
11 tax is levied within a municipality, the department may retain actual costs of collection
12 of the tax within the municipality as determined by the department.

13 * **Sec. 2.** This Act takes effect July 1, 2015.