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A M E N D M E N T

OFFERED IN THE HOUSE

BY REPRESENTATIVE NEUMAN

TO: CSHB 60(TRA), Draft Version "D"

1 Page 2, line 15, through page 4, line 12:

2 Delete all material and insert:

3 "\* **Sec. 3.** AS 43.40.010(a) is amended to read:

4 (a) In addition to the surcharge levied under AS 43.40.005, if the average  
5 price per barrel for Alaska North Slope crude oil for sale on the United States  
6 West Coast during the previous calendar year is

7 (1) more than \$85, there is levied a tax of eight cents a gallon on all  
8 motor fuel sold or otherwise transferred within the state, except that the tax on

9 (A) [(1) THE TAX ON] aviation gasoline is four and seven-  
10 tenths cents a gallon;

11 (B) [(2) THE TAX ON] motor fuel used in and on watercraft of  
12 all descriptions is five cents a gallon;

13 (C) [(3) THE TAX ON] all aviation fuel other than gasoline is  
14 three and two-tenths cents a gallon; and

15 (D) [(4) THE TAX RATE ON] motor fuel that is blended with  
16 alcohol is the same tax rate a gallon as other motor fuel; however, in an area  
17 and during the months in which fuel containing alcohol is required to be sold,  
18 transferred, or used in an effort to attain air quality standards for carbon  
19 monoxide as required by federal or state law or regulation, the tax rate on  
20 motor fuel that is blended with alcohol is six cents a gallon less than the tax on  
21 other motor fuel not described in (A) - (C) [(1) - (3)] of this paragraph; or

22 (2) less than or equal to \$85, there is levied a tax of 16 cents a  
23 gallon on all motor fuel sold or otherwise transferred within the state, except that

1 the tax on

2 (A) aviation gasoline is 9.4 cents a gallon;

3 (B) motor fuel used in and on watercraft of all descriptions  
4 is 10 cents a gallon;

5 (C) all aviation fuel other than gasoline is 6.4 cents a gallon;

6 and

7 (D) motor fuel that is blended with alcohol is the same tax  
8 rate a gallon as other motor fuel; however, in an area and during the  
9 months in which fuel containing alcohol is required to be sold,  
10 transferred, or used in an effort to attain air quality standards for carbon  
11 monoxide as required by federal or state law or regulation, the tax rate on  
12 motor fuel that is blended with alcohol is six cents a gallon less than the  
13 tax on other motor fuel not described in (A) - (C) of this paragraph  
14 [SUBSECTION].

15 \* Sec. 4. AS 43.40.010(a), as amended by sec. 3 of this Act, is amended to read:

16 (a) In addition to the surcharge levied under AS 43.40.005, if the average price  
17 per barrel for Alaska North Slope crude oil for sale on the United States West Coast  
18 during the previous calendar year is

19 (1) more than \$85, there is levied a tax of eight cents a gallon on all  
20 motor fuel sold or otherwise transferred within the state, except that the tax on

21 (A) aviation gasoline is four and seven-tenths cents a gallon;

22 (B) motor fuel used in and on watercraft of all descriptions is  
23 five cents a gallon;

24 (C) all aviation fuel other than gasoline is three and two-tenths  
25 cents a gallon; and

26 (D) motor fuel that is blended with alcohol is the same tax rate  
27 a gallon as other motor fuel; however, in an area and during the months in  
28 which fuel containing alcohol is required to be sold, transferred, or used in an  
29 effort to attain air quality standards for carbon monoxide as required by federal  
30 or state law or regulation, the tax rate on motor fuel that is blended with  
31 alcohol is six cents a gallon less than the tax on other motor fuel not described

1 in (A) - (C) of this paragraph; or

2 (2) less than or equal to \$85, there is levied a tax of 24 [16] cents a  
3 gallon on all motor fuel sold or otherwise transferred within the state, except that the  
4 tax on

5 (A) aviation gasoline is 14.1 [9.4] cents a gallon;

6 (B) motor fuel used in and on watercraft of all descriptions is  
7 15 [10] cents a gallon;

8 (C) all aviation fuel other than gasoline is 9.6 [6.4] cents a  
9 gallon; and

10 (D) motor fuel that is blended with alcohol is the same tax rate  
11 a gallon as other motor fuel; however, in an area and during the months in  
12 which fuel containing alcohol is required to be sold, transferred, or used in an  
13 effort to attain air quality standards for carbon monoxide as required by federal  
14 or state law or regulation, the tax rate on motor fuel that is blended with  
15 alcohol is six cents a gallon less than the tax on other motor fuel not described  
16 in (A) - (C) of this paragraph.

17 \* Sec. 5. AS 43.40.010(b) is amended to read:

18 (b) In addition to the surcharge levied under AS 43.40.005, if the average  
19 price per barrel for Alaska North Slope crude oil for sale on the United States  
20 West Coast during the previous calendar year is

21 (1) more than \$85, there is levied a tax of eight cents a gallon on all  
22 motor fuel consumed by a user, except that the tax on

23 (A) [(1) THE TAX ON] aviation gasoline consumed is four and  
24 seven-tenths cents a gallon;

25 (B) [(2) THE TAX ON] motor fuel used in and on watercraft of  
26 all descriptions is five cents a gallon;

27 (C) [(3) THE TAX ON] all aviation fuel other than gasoline is  
28 three and two-tenths cents a gallon; and

29 (D) [(4) THE TAX RATE ON] motor fuel that is blended with  
30 alcohol is the same tax rate a gallon as other motor fuel; however, in an area  
31 and during the months in which fuel containing alcohol is required to be sold,

1 transferred, or used in an effort to attain air quality standards for carbon  
 2 monoxide as required by federal or state law or regulation, the tax rate on  
 3 motor fuel that is blended with alcohol is six cents a gallon less than the tax on  
 4 other motor fuel not described in (A) - (C) [(1) - (3)] of this paragraph; or

5 (2) less than or equal to \$85, there is levied a tax of 16 cents a  
 6 gallon on all motor fuel sold or otherwise transferred within the state, except that  
 7 the tax on

8 (A) aviation gasoline is 9.4 cents a gallon;

9 (B) motor fuel used in and on watercraft of all descriptions  
 10 is 10 cents a gallon;

11 (C) all aviation fuel other than gasoline is 6.4 cents a gallon;

12 and

13 (D) motor fuel that is blended with alcohol is the same tax  
 14 rate a gallon as other motor fuel; however, in an area and during the  
 15 months in which fuel containing alcohol is required to be sold,  
 16 transferred, or used in an effort to attain air quality standards for carbon  
 17 monoxide as required by federal or state law or regulation, the tax rate on  
 18 motor fuel that is blended with alcohol is six cents a gallon less than the  
 19 tax on other motor fuel not described in (A) - (C) of this paragraph  
 20 [SUBSECTION].

21 \* **Sec. 6.** AS 43.40.010(b), as amended by sec. 5 of this Act, is amended to read:

22 (b) In addition to the surcharge levied under AS 43.40.005, if the average  
 23 price per barrel for Alaska North Slope crude oil for sale on the United States West  
 24 Coast during the previous calendar year is

25 (1) more than \$85, there is levied a tax of eight cents a gallon on all  
 26 motor fuel consumed by a user, except that the tax on

27 (A) aviation gasoline consumed is four and seven-tenths cents a  
 28 gallon;

29 (B) motor fuel used in and on watercraft of all descriptions is  
 30 five cents a gallon;

31 (C) all aviation fuel other than gasoline is three and two-tenths

1 cents a gallon; and

2 (D) motor fuel that is blended with alcohol is the same tax rate  
3 a gallon as other motor fuel; however, in an area and during the months in  
4 which fuel containing alcohol is required to be sold, transferred, or used in an  
5 effort to attain air quality standards for carbon monoxide as required by federal  
6 or state law or regulation, the tax rate on motor fuel that is blended with  
7 alcohol is six cents a gallon less than the tax on other motor fuel not described  
8 in (A) - (C) of this paragraph; or

9 (2) less than or equal to \$85, there is levied a tax of 24 [16] cents a  
10 gallon on all motor fuel sold or otherwise transferred within the state, except that the  
11 tax on

12 (A) aviation gasoline is 14.1 [9.4] cents a gallon;

13 (B) motor fuel used in and on watercraft of all descriptions is  
14 15 [10] cents a gallon;

15 (C) all aviation fuel other than gasoline is 9.6 [6.4] cents a  
16 gallon; and

17 (D) motor fuel that is blended with alcohol is the same tax rate  
18 a gallon as other motor fuel; however, in an area and during the months in  
19 which fuel containing alcohol is required to be sold, transferred, or used in an  
20 effort to attain air quality standards for carbon monoxide as required by federal  
21 or state law or regulation, the tax rate on motor fuel that is blended with  
22 alcohol is six cents a gallon less than the tax on other motor fuel not described  
23 in (A) - (C) of this paragraph."  
24

25 Page 6, lines 20 - 22:

26 Delete "12 [SIX] cents a gallon if

27 (A) [(1)] the tax on the motor fuel has been paid;

28 (B) [(2)]"

29 Insert "six cents a gallon if the tax was paid under AS 43.40.010(a)(1) or (b)(1) or  
30 12 cents a gallon if the tax was paid under AS 43.40.010(a)(2) or (b)(2), and

31 (A) [(1)] THE TAX ON THE MOTOR FUEL HAS BEEN

1 PAID;  
2 (2)]"

3

4 Reletter the following subparagraph accordingly.

5

6 Page 7, lines 1 - 2:

7 Delete "18 [12] cents a gallon if

8 (A) the tax on the motor fuel has been paid;

9 (B)"

10 Insert "six cents a gallon if the tax was paid under AS 43.40.010(a)(1) or (b)(1) or 18

11 [12] cents a gallon if the tax was paid under AS 43.40.010(a)(2) or (b)(2), and

12 (A)"

13

14 Reletter the following subparagraphs accordingly.