

Sectional Analysis

HB 60

- Sec. 1.** Amends the harbor facility grant fund statute (AS 29.60.800(a)) to specify that the Legislature may appropriate money from the transportation maintenance fund to the fund
- Sec. 2.** Changes the per-gallon tax rates for dealers for all categories of motor fuel: highway fuel and gasohol from \$0.08 to \$0.16; marine fuel from \$0.05 to \$0.10; aviation gasoline from \$0.047 to \$0.094; and jet fuel from \$0.032 to \$0.064.
- Sec. 3.** Changes the per-gallon tax rates for users for all categories of motor fuel: highway fuel and gasohol from \$0.16 to \$0.24; marine fuel from \$0.10 to \$0.15; aviation gasoline from \$0.094 to \$0.141; and jet fuel from \$0.064 to \$0.096.
- Sec. 4.** Changes the per-gallon tax rates for dealers for all categories of motor fuel: highway fuel and gasohol from \$0.08 to \$0.16; marine fuel from \$0.05 to \$0.10; aviation gasoline from \$0.047 to \$0.094; and jet fuel from \$0.032 to \$0.064.
- Sec. 5.** Changes the per-gallon tax rates for users for all categories of motor fuel: highway fuel and gasohol from \$0.16 to \$0.24; marine fuel from \$0.10 to \$0.15; aviation gasoline from \$0.094 to \$0.141; and jet fuel from \$0.064 to \$0.096.
- Sec. 6.** Provides that proceeds of the motor fuel taxes on aviation fuel deposited into the aviation fuel tax account may be used for **direct capital, maintenance cost of airport infrastructure**
- Sec. 7.** Provides that the revenue from the tax on motor fuel used in boats will be deposited into a special watercraft fuel account in the **transportation maintenance fund**. This account be used for **direct capital, operating or maintenance costs** of water and harbor **infrastructure and facilities**.
- Sec. 8.** Creates a “**transportation maintenance fund**” as a designated general fund for the purpose of funding **direct capital, operating or maintenance costs** of highways and **highway infrastructure**
- Sec. 9.** Provides that motor fuel tax receipts under AS 43.40.010(f)(g)(j) shall be paid into the proper accounts in the transportation maintenance fund. Refund claims shall be paid out of the transportation maintenance fund.
- Sec. 10 .** Provides that tax from fuel used in snow vehicles and other internal combustion engines not used on highways be placed in a special account in the transportation maintenance fund.
- Sec. 11.** Changes the refund for non-road use of taxed motor fuel from 6 to 12 cents effective July 1, 2017
- Sec. 12.** Changes the refund for non-road use of taxed motor fuel from 12 to 18 cents effective July 1, 2017

- Sec. 13.** Transportation maintenance fund as a sub-fund of the general fund
- Sec. 14.** Provides that motor fuel refunds are made from the transportation maintenance fund
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- Sec. 15.** Provides that provisions of this bill apply to motor fuel sold after the effective dates of the act.
- Sec. 16.** Transition language allowing for the Department of Revenue to adopt regulations
- Sec. 17.** Immediate effective date for Section 16
- Sec. 18** July 1, 2018 effective date for Sections 3, 5 and 12
- Sec. 19** July 1, 2017 effective date for all other provisions of bill