

ALASKA STATE LEGISLATURE

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Sectional Analysis

SB 115 – Motor Fuel Tax

- Sec. 1 Changes the per-gallon tax rates for qualified dealers for two categories of motor fuel: highway fuel and gasohol from \$0.08 to \$0.16; and marine fuel from \$0.05 to \$0.10.
- Sec. 2 Changes the per-gallon tax rates for users for two categories of motor fuel: highway fuel and gasohol from \$0.08 to \$0.16; and marine fuel from \$0.05 to \$0.10.
- Sec. 3 Changes the refund for non-road use of taxed motor fuel from \$0.06 to \$0.12 per gallon.
- Sec. 4 Transition language allowing for the Department of Revenue to adopt regulations.
- Sec. 5 Provides for an immediate effective date for Section 4.
- Sec. 6 Provides for a July 1, 2019 effective date for all other provisions of the bill.