

ALASKA STATE LEGISLATURE

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Sectional Analysis

HCS CSSB 115(TRA) version E – Motor Fuel Tax

- Sec. 1 Establishes a special biennial registration fee of \$100 for electric vehicles and \$50 for hybrid vehicles. Provides for a definition of electric vehicles and hybrid vehicles and requires the revenue to be deposited into the special highway fuel tax account.
- Sec. 2 Excludes the additional biennial registration fee for electric vehicles and plug-in hybrid vehicles from the calculation used to determine the cost of a special individual traction permit in AS 28.35.155(a).
- Sec. 3 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. 4 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. 5 Changes the refund for non-road use of taxed motor fuel from \$0.06 to \$0.12 per gallon. Establishes a new refund of \$.05 per gallon for marine fuel tax paid by a commercial fishing vessel licensed under AS 16.05.490 – 16.05.530.
- Sec. 6 Transition language allowing for the Department of Revenue to adopt regulations.