

CS FOR HOUSE BILL NO. 104(FIN) am

IN THE LEGISLATURE OF THE STATE OF ALASKA

THIRTY-SECOND LEGISLATURE - SECOND SESSION

BY THE HOUSE FINANCE COMMITTEE

Amended: 5/3/22

Offered: 3/14/22

Sponsor(s): REPRESENTATIVES JOSEPHSON, Hopkins, Kreiss-Tomkins, Schrage, Drummond

A BILL

FOR AN ACT ENTITLED

1 **"An Act relating to the refined fuel surcharge; suspending the tax on motor fuel; and**
2 **providing for an effective date."**

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

4 * **Section 1.** AS 43.40.005(a) is amended to read:

5 (a) Every dealer or user of refined fuels shall pay a surcharge of **\$.015**
6 [\$.0095] a gallon on refined fuel sold, transferred, or used in the state.

7 * **Sec. 2.** The uncodified law of the State of Alaska is amended by adding a new section to
8 read:

9 **SUSPENSION OF TAX ON MOTOR FUEL.** Notwithstanding AS 43.40.010(a) and
10 (b), the taxes levied under AS 43.40.010(a) and (b) are suspended beginning the first day of
11 the month following the effective date of this section and ending June 30, 2023. During the
12 suspension, the Department of Revenue or a dealer that sells or otherwise transfers fuel in the
13 state may not collect the taxes suspended under this section. During the suspension, a dealer
14 or user of refined fuel shall reduce the cost of fuel to the final consumer by an amount equal

1 to the amount of the tax suspended under this section. This section does not apply to a
2 payment of tax, interest, or a penalty due before the suspension takes effect.

3 * **Sec. 3.** The uncodified law of the State of Alaska is amended by adding a new section to
4 read:

5 **TRANSITION: REGULATIONS AND RETROACTIVITY OF REGULATIONS.**

6 The Department of Revenue may adopt regulations under AS 44.62 necessary to implement
7 this Act. Notwithstanding AS 44.62.240, the Department of Revenue may adopt a regulation
8 to implement sec. 2 of this Act that applies retroactively. A regulation adopted by the
9 Department of Revenue to implement sec. 2 of this Act applies retroactively to the effective
10 date of sec. 2 of this Act.

11 * **Sec. 4.** Sections 2 and 3 of this Act take effect immediately under AS 01.10.070(c).

12 * **Sec. 5.** Except as provided in sec. 4 of this Act, this Act takes effect January 1, 2023.