



LAWS OF ALASKA

2013

Source
HB 56

Chapter No.

AN ACT

Excluding motorcycles and motor-driven cycles from the passenger vehicle rental tax; and providing for an effective date.

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

THE ACT FOLLOWS ON PAGE 1

AN ACT

1 Excluding motorcycles and motor-driven cycles from the passenger vehicle rental tax; and
2 providing for an effective date.

3 _____
4 * **Section 1.** AS 43.52.099(2) is amended to read:

5 (2) "passenger vehicle" means a motor vehicle as defined in
6 AS 28.90.990 that is driven or moved on a highway or other public right-of-way in the
7 state, but does not include

8 (A) a commercial motor vehicle as that term is defined in
9 AS 28.90.990;

10 (B) emergency or fire equipment that is necessary to the
11 preservation of life or property;

12 (C) a farm vehicle that is controlled and operated by a farmer,
13 used to transport agricultural products, farm machinery, or farm supplies to or
14 from that farmer's farm, not used in the operations of a common or contract

1 motor carrier, and used within 150 miles of the farmer's farm;

2 (D) a recreational vehicle;

3 (E) a taxicab;

4 (F) a rental truck; in this subparagraph, "rental truck" means a
5 motor vehicle with a gross vehicle weight rating greater than 8,500 pounds that
6 is designed, used, or maintained primarily for the transportation of personal
7 property; [OR]

8 (G) a vehicle provided by an automobile dealer to a customer
9 as replacement transportation during warranty, recall, or service contract
10 repairs if the dealer does not receive compensation from the customer; or

11 (H) a motorcycle or a motor-driven cycle as those terms are
12 defined in AS 28.90.990;

13 * **Sec. 2.** This Act takes effect immediately under AS 01.10.070(c).