



# LAWS OF ALASKA

**2004**

**Source**  
HB 347

**Chapter No.**  
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## **AN ACT**

Exempting taxicabs from the passenger vehicle rental tax; and providing for an effective date.

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

THE ACT FOLLOWS ON PAGE 1



## AN ACT

1 Exempting taxicabs from the passenger vehicle rental tax; and providing for an effective date.

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

7 (A) a commercial motor vehicle as that term is defined in  
8 AS 28.40.100:

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

motor carrier, and used within 150 miles of the farmer's farm; [OR]

(D) a recreational vehicle; **or**

**(E) a taxicab;**

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

6           IMPLEMENTATION. The Department of Revenue shall refund any tax collected and  
7 remitted to the department under AS 43.52.010 - 43.52.099 on the rental of taxicabs on or  
8 after January 1, 2004, and before the effective date of this Act to the person that collected and  
9 remitted the tax.

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

12 RETROACTIVITY. Section 1 of this Act is retroactive to January 1, 2004.

13 \* **Sec. 4.** This Act takes effect immediately under AS 01.10.070(c).