

Senate Bill 164, version I Sectional Analysis

“An Act eliminating deductions for the remittance of the motor fuel tax, tobacco taxes, and tire fees; relating to discounts on cigarette stamps; and providing for an effective date.”

Section 1: Eliminates the timely filing credit for remitting motor fuel tax established in AS 43.40.013 for the collection for the motor fuel tax.

Section 2: Eliminates the timely filing discount for taxes relating to tobacco products established in AS 43.50.330(b), excise tax returns for certain tobacco products.

Sections 3 & 4: Eliminates the cigarette stamp tax discount in AS 43.50.540(c), the cigarette stamp tax discount section, and AS 43.50.590(a), refunds or credits for unused or damaged cigarette stamps.

Section 5: Repeals statutes for the cigarette stamps definition and the tire fee timely filing discount.

Section 6: Provides an effective date of July 1, 2026.

