

HOUSE BILL NO. 102

IN THE LEGISLATURE OF THE STATE OF ALASKA

TWENTY-SEVENTH LEGISLATURE - FIRST SESSION

BY THE HOUSE RULES COMMITTEE BY REQUEST OF THE GOVERNOR

Introduced: 1/18/11

Referred: Transportation, Finance

A BILL

FOR AN ACT ENTITLED

1 **"An Act suspending the motor fuel tax; and providing for an effective date."**

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

3 * **Section 1.** The uncodified law of the State of Alaska is amended by adding a new section
4 to read:

5 SUSPENSION OF THE MOTOR FUEL TAX. (a) Notwithstanding any other
6 provision of law, the motor fuel tax imposed under AS 43.40.010 is suspended and may not
7 be collected for a period beginning July 1, 2011, and ending June 30, 2013.

8 (b) Every person subject to AS 43.40.010(c) in the fiscal year that precedes the
9 suspension established in (a) of this section shall submit a monthly report, under penalty of
10 unsworn falsification, on a form or in a format prescribed by the Department of Revenue
11 showing all sales or transfers of gasoline, diesel, and aviation fuel during the month. Sales
12 invoices must be attached to the report supporting all sales and transfers of gasoline, diesel,
13 and aviation fuel in the state. The report is due to the Department of Revenue on the last day
14 of the month following the month in which sales or transfers of gasoline, diesel, or aviation
15 fuel were made. The Department of Revenue may assess a penalty of up to \$5,000 against any

1 person that fails to file a monthly report or provide the supporting invoices as required by this
2 subsection.

3 (c) The Department of Revenue may adopt regulations under AS 44.62 to implement
4 this section.

5 * **Sec. 2.** Section 1 of this Act is repealed July 1, 2013.

6 * **Sec. 3.** This Act takes effect immediately under AS 01.10.070(c).