

LEGAL SERVICES

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MEMORANDUM

April 9, 2015

SUBJECT: Statutory Revisions (SB 66; Work Order No. 29-LS0470\F)

TO: Senator Cathy Giessel
Attn: Forrest Wolfe

FROM: Emily Nauman 
Legislative Counsel

You asked for a brief memo summarizing the changes made by this office in the above-mentioned bill. The revisions we discussed are structural and do not affect the law or the manner in which it is implemented. The changes are as follows.

1. AS 43.52.010 (previously, levy of passenger vehicle rental tax) and AS 43.52.030 (levy of recreational vehicle rental tax) have been collapsed together into AS 43.52.010. AS 43.52.030 is repealed by sec. 6 of the bill because the contents of that section have been moved to AS 43.52.010.
2. AS 43.52.020 (previously, rate of passenger vehicle rental tax) and AS 43.52.040 (rate of recreational vehicle rental tax) have been collapsed together into AS 43.52.020. AS 43.52.040 is repealed by sec. 6 of the bill because the contents of that section have been moved to AS 43.52.020.
3. The exceptions to the definition of passenger vehicle, those vehicles not subject to the rental tax, have been moved out of the definitions and into AS 43.52.010(c). This change conforms to the *2015 Manual of Legislative Drafting* which directs that substantive provisions of the law must not be hidden in definitions.¹

If I may be of further assistance, please advise.

ELN:dla
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¹ p. 51.