

#3

AMENDMENT

OFFERED IN THE HOUSE

BY REPRESENTATIVE NEUMAN

TO: CSHB 60(TRA), Draft Version "D"

Page 2, line 15, through page 4, line 12:

Delete all material and insert:

"* **Sec. 3.** AS 43.40.010(a) is amended to read:

(a) In addition to the surcharge levied under AS 43.40.005, if the average price per barrel for Alaska North Slope crude oil for sale on the United States West Coast during the previous calendar year is

(1) more than \$85, there is levied a tax of eight cents a gallon on all motor fuel sold or otherwise transferred within the state, except that the tax on

(A) [(1) THE TAX ON] aviation gasoline is four and seven-tenths cents a gallon;

(B) [(2) THE TAX ON] motor fuel used in and on watercraft of all descriptions is five cents a gallon;

(C) [(3) THE TAX ON] all aviation fuel other than gasoline is three and two-tenths cents a gallon; and

(D) [(4) THE TAX RATE ON] motor fuel that is blended with alcohol is the same tax rate a gallon as other motor fuel; however, in an area and during the months in which fuel containing alcohol is required to be sold, transferred, or used in an effort to attain air quality standards for carbon monoxide as required by federal or state law or regulation, the tax rate on motor fuel that is blended with alcohol is six cents a gallon less than the tax on other motor fuel not described in (A) - (C) [(1) - (3)] of this paragraph; or

(2) less than or equal to \$85, there is levied a tax of 16 cents a gallon on all motor fuel sold or otherwise transferred within the state, except that

1 the tax on

2 (A) aviation gasoline is 9.4 cents a gallon;

3 (B) motor fuel used in and on watercraft of all descriptions
4 is 10 cents a gallon;

5 (C) all aviation fuel other than gasoline is 6.4 cents a gallon;
6 and

7 (D) motor fuel that is blended with alcohol is the same tax
8 rate a gallon as other motor fuel; however, in an area and during the
9 months in which fuel containing alcohol is required to be sold,
10 transferred, or used in an effort to attain air quality standards for carbon
11 monoxide as required by federal or state law or regulation, the tax rate on
12 motor fuel that is blended with alcohol is six cents a gallon less than the
13 tax on other motor fuel not described in (A) - (C) of this paragraph
14 [SUBSECTION].

15 * Sec. 4. AS 43.40.010(a), as amended by sec. 3 of this Act, is amended to read:

16 (a) In addition to the surcharge levied under AS 43.40.005, if the average price
17 per barrel for Alaska North Slope crude oil for sale on the United States West Coast
18 during the previous calendar year is

19 (1) more than \$85, there is levied a tax of eight cents a gallon on all
20 motor fuel sold or otherwise transferred within the state, except that the tax on

21 (A) aviation gasoline is four and seven-tenths cents a gallon;

22 (B) motor fuel used in and on watercraft of all descriptions is
23 five cents a gallon;

24 (C) all aviation fuel other than gasoline is three and two-tenths
25 cents a gallon; and

26 (D) motor fuel that is blended with alcohol is the same tax rate
27 a gallon as other motor fuel; however, in an area and during the months in
28 which fuel containing alcohol is required to be sold, transferred, or used in an
29 effort to attain air quality standards for carbon monoxide as required by federal
30 or state law or regulation, the tax rate on motor fuel that is blended with
31 alcohol is six cents a gallon less than the tax on other motor fuel not described

in (A) - (C) of this paragraph; or
 (2) less than or equal to \$85, there is levied a tax of 24 [16] cents a gallon on all motor fuel sold or otherwise transferred within the state, except that the tax on

(A) aviation gasoline is 14.1 [9.4] cents a gallon;

(B) motor fuel used in and on watercraft of all descriptions is 15 [10] cents a gallon;

(C) all aviation fuel other than gasoline is 9.6 [6.4] cents a gallon; and

(D) motor fuel that is blended with alcohol is the same tax rate a gallon as other motor fuel; however, in an area and during the months in which fuel containing alcohol is required to be sold, transferred, or used in an effort to attain air quality standards for carbon monoxide as required by federal or state law or regulation, the tax rate on motor fuel that is blended with alcohol is six cents a gallon less than the tax on other motor fuel not described in (A) - (C) of this paragraph.

* Sec. 5. AS 43.40.010(b) is amended to read:

(b) In addition to the surcharge levied under AS 43.40.005, if the average price per barrel for Alaska North Slope crude oil for sale on the United States West Coast during the previous calendar year is

(1) more than \$85, there is levied a tax of eight cents a gallon on all motor fuel consumed by a user, except that the tax on

(A) [(1) THE TAX ON] aviation gasoline consumed is four and seven-tenths cents a gallon;

(B) [(2) THE TAX ON] motor fuel used in and on watercraft of all descriptions is five cents a gallon;

(C) [(3) THE TAX ON] all aviation fuel other than gasoline is three and two-tenths cents a gallon; and

(D) [(4) THE TAX RATE ON] motor fuel that is blended with alcohol is the same tax rate a gallon as other motor fuel; however, in an area and during the months in which fuel containing alcohol is required to be sold,

transferred, or used in an effort to attain air quality standards for carbon monoxide as required by federal or state law or regulation, the tax rate on motor fuel that is blended with alcohol is six cents a gallon less than the tax on other motor fuel not described in (A) - (C) [(1) - (3)] of this paragraph; or

(2) less than or equal to \$85, there is levied a tax of 16 cents a gallon on all motor fuel sold or otherwise transferred within the state, except that the tax on

(A) aviation gasoline is 9.4 cents a gallon;

(B) motor fuel used in and on watercraft of all descriptions is 10 cents a gallon;

(C) all aviation fuel other than gasoline is 6.4 cents a gallon;
and

(D) motor fuel that is blended with alcohol is the same tax rate a gallon as other motor fuel; however, in an area and during the months in which fuel containing alcohol is required to be sold, transferred, or used in an effort to attain air quality standards for carbon monoxide as required by federal or state law or regulation, the tax rate on motor fuel that is blended with alcohol is six cents a gallon less than the tax on other motor fuel not described in (A) - (C) of this paragraph
[SUBSECTION].

* Sec. 6. AS 43.40.010(b), as amended by sec. 5 of this Act, is amended to read:

(b) In addition to the surcharge levied under AS 43.40.005, if the average price per barrel for Alaska North Slope crude oil for sale on the United States West Coast during the previous calendar year is

(1) more than \$85, there is levied a tax of eight cents a gallon on all motor fuel consumed by a user, except that the tax on

(A) aviation gasoline consumed is four and seven-tenths cents a gallon;

(B) motor fuel used in and on watercraft of all descriptions is five cents a gallon;

(C) all aviation fuel other than gasoline is three and two-tenths

cents a gallon; and

(D) motor fuel that is blended with alcohol is the same tax rate a gallon as other motor fuel; however, in an area and during the months in which fuel containing alcohol is required to be sold, transferred, or used in an effort to attain air quality standards for carbon monoxide as required by federal or state law or regulation, the tax rate on motor fuel that is blended with alcohol is six cents a gallon less than the tax on other motor fuel not described in (A) - (C) of this paragraph; or

(2) less than or equal to \$85, there is levied a tax of 24 [16] cents a gallon on all motor fuel sold or otherwise transferred within the state, except that the tax on

(A) aviation gasoline is 14.1 [9.4] cents a gallon;

(B) motor fuel used in and on watercraft of all descriptions is 15 [10] cents a gallon;

(C) all aviation fuel other than gasoline is 9.6 [6.4] cents a gallon; and

(D) motor fuel that is blended with alcohol is the same tax rate a gallon as other motor fuel; however, in an area and during the months in which fuel containing alcohol is required to be sold, transferred, or used in an effort to attain air quality standards for carbon monoxide as required by federal or state law or regulation, the tax rate on motor fuel that is blended with alcohol is six cents a gallon less than the tax on other motor fuel not described in (A) - (C) of this paragraph."

Page 6, lines 20 - 22:

Delete "12 [SIX] cents a gallon if

(A) [(1)] the tax on the motor fuel has been paid;

(B) [(2)]"

Insert "six cents a gallon if the tax was paid under AS 43.40.010(a)(1) or (b)(1) or 12 cents a gallon if the tax was paid under AS 43.40.010(a)(2) or (b)(2), and

(A) [(1)] THE TAX ON THE MOTOR FUEL HAS BEEN

1 PAID;
2 (2)]"

3

4 Reletter the following subparagraph accordingly.

5

6 Page 7, lines 1 - 2:

7 Delete "18 [12] cents a gallon if

8 (A) the tax on the motor fuel has been paid;

9 (B)"

10 Insert "six cents a gallon if the tax was paid under AS 43.40.010(a)(1) or (b)(1) or 18

11 [12] cents a gallon if the tax was paid under AS 43.40.010(a)(2) or (b)(2), and

12 (A)"

13

14 Reletter the following subparagraphs accordingly.