

Sec. 28.35.155. Operation of vehicle with certain tires prohibited.

(a) It is unlawful to operate a motor vehicle with studded tires or tires with chains attached on a paved highway or road from May 1 through September 15, inclusive, north of 60 North Latitude and from April 15 through September 30, inclusive, south of 60 North Latitude, except that at any latitude on a paved portion of the Sterling Highway a person may not operate a motor vehicle with studded tires or tires with chains attached from May 1 through September 15, inclusive. The commissioner of public safety shall by emergency order provide for additional lawful operating periods based on unusual seasonal or weather conditions. An emergency order adopted under this section is not subject to AS 44.62 (Administrative Procedure Act). Upon application, a special individual traction permit may be issued by the Department of Administration allowing the operation of a motor vehicle with studded tires or chains at any time at the discretion of the vehicle owner. The fee for the special individual permit is one-third of the biennial registration fee applicable to that class of vehicle under AS 28.10.421. The department may provide an appropriate sticker or other device identifying the vehicle to which the permit applies.

(b) In this section, "studded tire" means a tire with metal studs or spikes imbedded in the periphery of the tire surface, and protruding not more than one-fourth inch from the tire surface.

Sec. 43.98.025. Tire fees.

(a) A fee of \$2.50 a tire is imposed on the retail sale of new tires for motor vehicles designed for use on a highway.

(b) In addition to the fee imposed under (a) of this section, a fee of \$5 a tire is imposed on the retail sale in the state on or after July 1, 2004, of tires for motor vehicles designed for use on a highway that are studded with metal studs or spikes weighing more than 1.1 grams each embedded in the periphery of the tire surface and protruding beyond the tread surface of the tire, or on the installation in the state on or after July 1, 2004, for a fee of metal studs or spikes weighing more than 1.1 grams each on a tire for a motor vehicle designed for use on a highway.

(c) A seller shall add the amount of the fees imposed by this section to the total price of the tire or service subject to the fees, and the fees shall be stated separately on any sales receipt, invoice, or other record of the sale or other transfer or of the installation of studs. That portion of the total price of the tire or service consisting of the fees imposed by this section is not subject to a sales tax or a use tax imposed by the state or a subdivision of the state.

(d) A seller shall collect the fees from the purchaser. A seller shall file a return on a form prescribed by the department and remit the fees collected to the department not later than the last day of the calendar month following the last day of the calendar quarter of the sale or installation. The department may only, on a form required under this subsection, require a seller to provide information on tires subject to the tax under this section.

(e) A seller remitting the fees collected under this section to the department in accordance with (d) of this section may retain five percent of the amount collected, not to exceed \$600 a quarter, to cover expenses associated with collecting and remitting the fees.

(f) The provisions of AS 43.05 and AS 43.10 apply to this section.

(g) The fees imposed in this section do not apply to the following tires and services if the purchaser provides the seller with a certificate of use on a form prescribed by the department:

- (1) tires or services sold to federal, state, or local government agencies for official use; or
- (2) tires for resale.

(h) In this section,

- (1) "highway" has the meaning given in AS 28.90.990;
- (2) "motor vehicle" has the meaning given in AS 28.90.990;
- (3) "seller" means a seller of tires or a person who installs studs on motor vehicle tires for a fee.