

ALASKA STATE LEGISLATURE

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Senator Click Bishop

Sectional Analysis

CSSB 115(FIN) ver.K – Motor Fuel Tax

- Sec. 1 Establishes a special biennial registration fee of \$100 for electric vehicles and \$50 for hybrid vehicles. Provides for a definition of electric vehicles and plug-in hybrid vehicles and requires the revenue to be deposited into the special highway fuel tax account.
- Sec. 2 Amends the special individual traction permit fee so that it continues to be calculated on the original registration fee rather than the additional fee for electric vehicles and plug-in hybrid vehicles.
- Sec. 3 Changes the per-gallon tax rates for qualified dealers for two categories of motor fuel: highway fuel and gasohol from \$0.08 to \$0.16; and marine fuel from \$0.05 to \$0.10.
- Sec. 4 Changes the per-gallon tax rates for users for two categories of motor fuel: highway fuel and gasohol from \$0.08 to \$0.16; and marine fuel from \$0.05 to \$0.10.
- Sec. 5 Changes the refund for non-road use of taxed motor fuel from \$0.06 to \$0.12 per gallon.
- Sec. 6 Transition language allowing for the Department of Revenue to adopt regulations.
- Sec. 7 Provides for an immediate effective date for Section 4.
- Sec. 8 Provides for a July 1, 2019 effective date for all other provisions of the bill.