

# ALASKA STATE LEGISLATURE

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## Senator Click Bishop

### Sectional Analysis

#### **CSSB 115(FIN)(efd fld) version K.A – 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 hybrid vehicles and requires the revenue to be deposited into the special highway fuel tax account.
- Sec. 2      Excludes the additional biennial registration fee for electric vehicles and plug-in hybrid vehicles from the calculation used to determine the cost of a special individual traction permit in AS 28.35.155(a).
- 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.