



# Alaska State Legislature

## Senator Matt Claman

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### Senate Bill 127

#### Sectional Analysis — Version B

#### **Section 1**

*AS 43.05.040. Inspection of records or premises and issuance of subpoenas.*

Amends AS 43.05.040(c) by removing unnecessary language regarding the issuance of out-of-state subpoenas related to tax records.

#### **Section 2**

*AS 43.52.050. Liability for payment of vehicle rental taxes.*

Amends AS 43.52.050(a) by adding language clarifying that vehicle rental platform companies and other companies that arrange vehicle rentals and leases shall collect the existing state vehicle rental tax and remit the tax to the Department of Revenue.

#### **Section 3**

*AS 43.52.050. Liability for payment of vehicle rental taxes.*

Amends AS 43.52.050 by adding a new section (c) defining “motor vehicle” and “vehicle rental platform.”

#### **Section 4**

*Uncodified law – assessment and collection limitation*

The Department of Revenue shall have one year from the effective date of this Act to assess and collect the vehicle rental taxes that were imposed before the effective date of this Act on a transaction arranged or executed through a vehicle rental platform. If the tax is not assessed and collected before one year after the effective date of this Act, proceedings may not be instituted in court for the assessment or collection of the tax.

#### **Section 5**

*Effective Date*

This Act takes effect immediately.