

**SENATE BILL NO. 127**

IN THE LEGISLATURE OF THE STATE OF ALASKA

THIRTY-THIRD LEGISLATURE - FIRST SESSION

BY SENATOR CLAMAN

Introduced: 4/12/23

Referred: Transportation, Finance

**A BILL**

**FOR AN ACT ENTITLED**

1   **"An Act relating to vehicle rental taxes; relating to the issuance of subpoenas related to**  
2   **tax records; and providing for an effective date."**

3   **BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:**

4    \* **Section 1.** AS 43.05.040(c) is amended to read:

5           (c) If a person who is subpoenaed neglects or refuses to obey the subpoena  
6           issued as provided in this section, the department may report the fact to the superior  
7           court [OR THE APPROPRIATE COURT OF ANOTHER JURISDICTION], and may  
8           seek an order from the court compelling obedience to the subpoena. The court, to the  
9           maximum extent permitted by law, may compel obedience to the subpoena [TO THE  
10          SAME EXTENT AS WITNESSES MAY BE COMPELLED TO OBEY THE  
11          SUBPOENAS OF THE COURT].

12   \* **Sec. 2.** AS 43.52.050(a) is amended to read:

13           (a) The taxes imposed by AS 43.52.010 - 43.52.099 shall be collected and  
14          paid to the department

(1) by the

(A) vehicle rental platform company that arranged or executed the lease or rental if the lease or rental was arranged or executed through a vehicle rental platform; or

(B) person who provides the leased or rented vehicle if the lease or rental was not arranged or executed through a vehicle rental platform; and

(2) in the manner and at the times required by the department by regulation.

\* **Sec. 3.** AS 43.52.050 is amended by adding a new subsection to read:

(c) In this section,

(1) "motor vehicle" means a vehicle that is self-propelled except a vehicle moved by human or animal power;

(2) "vehicle rental platform" means an application, website, offline booking service, or other system, whether online or offline, offered or used by a vehicle rental platform company that enables the prearrangement of motor vehicle rentals with motor vehicle owners that are not related by common ownership or control with the vehicle rental platform.

\* **Sec. 4.** The uncodified law of the State of Alaska is amended by adding a new section to read:

ASSESSMENT AND COLLECTION LIMITATION. Notwithstanding AS 43.05.260 and 43.05.270, the Department of Revenue shall have one year from the effective date of this Act to assess and collect taxes under AS 43.52.010 - 43.52.099 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. In this section, "vehicle rental platform" has the meaning given in AS 43.52.050(c), enacted by sec. 3 of this Act.

\* **Sec. 5.** This Act takes effect immediately under AS 01.10.070(c).