

ALASKA STATE LEGISLATURE

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SB 127 Explanation of Changes, Version B to S

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

Section 2. Page 2, Lines 1-3: Removes the original language and adds a reference to new subsection (c) created in Section 3.

Section 2. Page 2, Lines 4-6: Adds language requiring vehicle rental platform collecting the vehicle rental tax to pay the tax quarterly.

Section 3. Page 2, Lines 8-11: Creates new subsection (c) requiring a vehicle rental platform that arranged or executed more than 200 transactions in the state in the preceding calendar year to collect and pay to the department the taxes imposed under AS 43.52.010 – 43.52.099.

Section 3. Page 2, Lines 12-17: Creates new subsection (d) clarifying that a vehicle rental platform company is not liable for failing to collect or pay the vehicle rental tax if they were provided with incorrect or insufficient information. The company must demonstrate that a reasonable effort was made to obtain the correct or sufficient information from the person.

Section 3. Page 2, Lines 26-28: Defines "vehicle rental platform company" as a company whose primary business is arranging or executing the rental of vehicles through a vehicle rental platform.