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Nauman  
4/27/23

**CS FOR SENATE BILL NO. 127(TRA)**

IN THE LEGISLATURE OF THE STATE OF ALASKA

THIRTY-THIRD LEGISLATURE - FIRST SESSION

**BY THE SENATE TRANSPORTATION COMMITTEE**

**Offered:  
Referred:**

**Sponsor(s): SENATOR CLAMAN**

**A BILL**

**FOR AN ACT ENTITLED**

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

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

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

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

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

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

(1) by the person who provides the leased or rented vehicle unless the lease or rental was arranged or executed through a vehicle rental platform under (c) of this section; and

(2) in the manner and at the times required by the department by regulation except that a vehicle rental platform collecting and paying the tax under (c) of this section shall pay the tax quarterly.

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

(c) A vehicle rental platform that arranged or executed more than 200 transactions in the state in the preceding calendar year shall collect and pay to the department the taxes imposed under AS 43.52.010 - 43.52.099 and provide the department with any books, papers, or records related to the tax.

(d) If a vehicle rental platform company fails to collect or pay the tax under this section because incorrect or insufficient information was provided by a person providing a leased or rented vehicle, the vehicle rental platform company is not liable for the collection or payment of the tax if the vehicle rental platform company demonstrates that the company made a reasonable effort to obtain the correct or sufficient information from the person.

(e) 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;

(3) "vehicle rental platform company" means a company whose primary business is arranging or executing the rental of vehicles through a vehicle rental platform.

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

ASSESSMENT AND COLLECTION LIMITATION. Notwithstanding AS 43.05.260

1 and 43.05.270, the Department of Revenue shall have one year from the effective date of this  
2 Act to assess and collect taxes under AS 43.52.010 - 43.52.099 that were imposed before the  
3 effective date of this Act on a transaction arranged or executed through a vehicle rental  
4 platform. If the tax is not assessed and collected before one year after the effective date of this  
5 Act, proceedings may not be instituted in court for the assessment or collection of the tax. In  
6 this section, "vehicle rental platform" has the meaning given in AS 43.52.050(e), enacted by  
7 sec. 3 of this Act.

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