



LAWS OF ALASKA

1976

Source

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Chapter No.

256

AN ACT

Relating to motor vehicles; and providing for an effective date.

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

* Section 1. AS 28.10 is amended by adding a new section to read:

Sec. 28.10.255. ANNUAL MOTOR VEHICLE REGISTRATION TAX.

(a) There is levied a motor vehicle registration tax within each municipality which elects to come under this section by filing a written notice of election with the department and not rescinding the notice for a subsequent fiscal year. The notice must be filed on or before January 1 of the year preceding the year election under this section is to become effective.

(b) The tax is levied upon motor vehicles subject to the license tax under sec. 200 of this chapter and is based upon the age of vehicles as determined by model year according to the following schedule:

Motor Vehicle	Tax According to Age of Vehicle Since Model Year:				
	1st	2nd	3rd	4th	5th or over
(1) motorcycle	\$ 8	\$ 7	\$ 6	\$ 5	\$ 4
(2) vehicles specified in sec. 200(b)(2) of this chapter	60	50	40	30	20
(3) vehicles					

specified in sec. 200(b)(3) of this chapter	60	50	40	30	20
(4) vehicles specified in sec. 200(b)(4) of this chapter					
5,000 pounds or less	60	50	40	30	20
5,001 - 12,000 pounds	100	80	60	50	40
12,001 - 18,000 pounds	150	120	100	80	60
18,001 pounds or over	200	160	130	100	80
(5) vehicles specified in sec. 200(b)(5) of this chapter	100	80	60	50	40
(6) vehicles specified in sec. 200(b)(6) of this chapter	8	7	6	5	4
(7) vehicles specified in sec. 200(b)(7) of this chapter	60	50	40	30	20
(8) vehicles specified in sec. 200(b)(8) of this chapter	60	50	40	30	20
(9) vehicles specified in sec. 250 of this chapter	40	--	--	--	--

(c) The registration tax shall be levied, collected, enforced and otherwise administered in the same manner as provided for the license tax in secs. 200, 210, 240 - 250 and 160 of this chapter. Only one registration tax may be collected with respect to the same motor vehicle in the year for which the tax is paid.

(d) If a person has paid both the license tax levied in sec. 200 of this chapter and the registration tax, and the department determines that the payor is entitled to a refund in whole or in part of the registration tax, it shall make the refund to which the person is entitled. No refund may be made unless application for a refund is filed with the department by December 31 of the year following the year for which the refund is claimed.

(e) The department shall refund money collected under this section, less five per cent as collection costs, to a municipality for which the money was collected, as determined by (1) the address of residence of an individual required to pay the tax, or (2) the situs of the vehicle if the vehicle is not owned by an individual; the tax situs is the location at which the motor vehicle is usually, normally, or regularly kept or used. For the first year in

which the tax is levied within a municipality, the department may retain actual costs of collection of the tax within the municipality as determined by the department.

(f) Money received by an organized borough under this section shall be allocated by the borough for city, area outside city, and service area purposes within the borough in the proportion yielded by dividing the borough population by the population of the respective taxing district, and multiplying the result by the ratio which the district mill levy upon property for the fiscal year bears to the borough mill levy areawide upon property for that year. Population shall be established by the latest figures of the United States Bureau of the Census or other reliable data. Money received by a unified municipality established under AS 29.68.240 - 29.68.440 shall be used for areawide purposes after allocation is made for service area or other tax district purposes in the manner provided in this subsection.

(g) Payment of the registration tax is in lieu of all local use taxes and ad valorem taxes on motor vehicles subject to the tax. No municipality which elects to come under the provisions of this section may levy use or ad valorem taxes on motor vehicles subject to the registration tax during a fiscal year in which the election is in effect.

(h) In this section "municipality" means a home rule or general law city outside an organized borough or a home rule or general law organized borough and includes but is not limited to a unified municipality established under AS 29.68.240 - 29.68.440.

* Sec. 2. AS 14.17.140 is amended by adding a new subsection to read:

(b) Motor vehicles subject to the motor vehicle registration tax under AS 28.10.255 shall be treated as taxable property for purposes of (a) of this section.

* Sec. 3. AS 28.10.070 is amended to read:

Sec. 28.10.070. LICENSE AND REGISTRATION TAXES TO ACCOMPANY APPLICATION. At the time of applying for registration the applicant shall pay the license tax provided in this chapter and the motor vehicle registration tax provided for in sec. 255 of this chapter.

* Sec. 4. AS 28.10.100(4) is amended to read:

(4) that the required license and registration taxes have not been paid.

* Sec. 5. AS 28.10.180 is amended to read:

Sec. 28.10.180. RENEWAL OF REGISTRATION. The owner shall renew his vehicle registration upon application and payment of the annual license tax for the vehicle and payment of the motor vehicle registration tax provided for in sec. 255 of this chapter. The department may receive applications for registration or renewal registration and issue new registration cards and plates at any time before expiration of registration, but no person may display the

new registration plates on a vehicle before January 1 of the year for which the plates are issued.

* Sec. 6. AS 28.10.205(b) is amended to read:

(b) The department shall charge a fee of \$20 in addition to the annual license tax prescribed under sec. 200-(b)(2) of this chapter and the motor vehicle registration tax provided for in sec. 255 of this chapter. The fee shall be paid to the department at the time of applying for the personalized plates.

* Sec. 7. AS 28.10 is amended by adding a new section to read:

Sec. 28.10.215. VEHICLES USED FOR TRANSPORT OF DISABLED PERSONS. (a) When the owner or person in lawful possession of a vehicle presents to the department written proof, in the form of an affidavit, that he is responsible for the primary transportation of a disabled or medically handicapped person, the department shall issue to the applicant, without charge, a special permit bearing the applicant's name, address, and driver's license number and the registration-plate numbers of the vehicles to be used for such transportation. The permit issued under this section, when displayed in the front windshield of a parked or standing vehicle, shall provide for special consideration by the public with respect to the parking or standing in designated spaces of a vehicle not registered in the name of the disabled or medically handicapped person, but used for the primary transportation of such person.

(b) Proof of disablement or medical handicap for the purpose of this section shall be given as specified in sec. 200(b)(11) of this chapter.

* Sec. 8. Section 4 of this Act takes effect immediately in accordance with AS 01.10.070(c).

* Sec. 9. Sections 1 - 3, 5 and 6 of this Act take effect July 1, 1976.