



LAWS OF ALASKA

1977

Source

CSSB 84 am

Chapter No.

20

AN ACT

Relating to the registration tax on motor vehicles.

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

* Section 1. AS 28.10.255(a) is amended to read:

(a) There is levied a motor vehicle registration tax within each municipality which elects, by passage of an appropriate ordinance, to come under this section. A municipality must file a written notice of election with the department and may not rescind 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. If a municipality has, before the effective date of this Act, levied a motor vehicle registration or ad valorem tax which has been repealed by a vote of the people at any regular or special municipal election, then the election provided for in this subsection is not effective until the ordinance passed by the local governing body has been approved by the people at the next regularly scheduled general or special municipal election.

* Sec. 2. AS 28.10.255(b) is amended to read:

(b) The tax is levied upon motor vehicles subject to the license tax under sec. 200 of this chapter, not including mobile homes, and is based upon the age of vehicles as determined by model year according to the following schedule:

Tax According to Age of
Vehicle
Since Model Year:

	1st	2nd	3rd	4th	5th or over
Motor Vehicle					
(1) motorcycle	\$ 8	\$ 7	\$ 6	\$ 5	\$ 4
(2) vehicles specified fied 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	--	--	--	--

* Sec. 3. AS 28.10.255(f) is repealed and re-enacted to read:

(f) Money received by an organized borough under this section shall be allocated by the borough by ordinance for city, area outside city, and service area purposes within the borough.

* Sec. 4. AS 28.10.200(b)(6) is amended to read:

(6) for a two- or four-wheeled trailer not used for the commercial transportation or hauling of property, including, but not limited to, a boat trailer, baggage trailer, box trailer, utility trailer and house trailer,

not including mobile homes, \$5;

* Sec. 5. AS 28.10.200(b) is amended by adding a new paragraph to read:

(12) for a mobile home; \$5.

* Sec. 6. AS 28.10.650 is amended by adding a new paragraph to read:

(22) "mobile home" means a trailer in excess of either 28 feet in length or 8 feet in width that is designed, constructed and equipped for use as a dwelling or as a place of business, storage or other off-highway purpose.