

**HOUSE BILL NO. 362**

IN THE LEGISLATURE OF THE STATE OF ALASKA

NINETEENTH LEGISLATURE - SECOND SESSION

**BY REPRESENTATIVE THERRIAULT**

**Introduced: 12/29/95**

**Referred: Transportation, Finance**

**A BILL**

**FOR AN ACT ENTITLED**

1 "An Act extending the motor fuel tax exemption for fuel sold for use in jet  
2 propulsion aircraft to fuel used in those aircraft for flights that continue from  
3 a foreign country."

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

5 \* **Section 1.** AS 43.40.100(2) is amended to read:

6 (2) "motor fuel" means fuel used in an engine for the propulsion of a  
7 motor vehicle or aircraft, and fuel used in and on watercraft for any purpose, or in a  
8 stationary engine, machine, or mechanical contrivance **that** [WHICH] is run by an  
9 internal combustion motor; "motor fuel" does not include

10 (A) fuel consigned to foreign countries;

11 (B) fuel sold for use in jet propulsion aircraft operating in  
12 flights to foreign countries **or in flights that continue from foreign countries;**

13 (C) fuel used in stationary power plants operating as public  
14 utility plants and generating electrical energy for sale to the general public;

- 1 (D) fuel used by nonprofit power associations or corporations  
2 for generating electric energy for resale;
- 3 (E) fuel used by charitable institutions;
- 4 (F) fuel **that** [WHICH] is at least 10 percent alcohol by volume;
- 5 (G) fuel sold or transferred between qualified dealers;
- 6 (H) fuel sold to federal, state, and local government agencies  
7 for official use;
- 8 (I) fuel used in stationary power plants that generate electrical  
9 energy for private residential consumption;
- 10 (J) fuel used to heat private or commercial buildings or  
11 facilities;
- 12 (K) fuel used for other nontaxable purposes as prescribed by  
13 regulations adopted by the department; or
- 14 (L) fuel used in stationary power plants of 100 **kilowatts** [KW]  
15 or less that generate electrical power for commercial enterprises not for resale;