



LAWS OF ALASKA

2004

Source
HB 347

Chapter No.

AN ACT

Exempting taxicabs from the passenger vehicle rental tax; and providing for an effective date.

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

THE ACT FOLLOWS ON PAGE 1

AN ACT

1 Exempting taxicabs from the passenger vehicle rental tax; and providing for an effective date.

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3 * **Section 1.** AS 43.52.099(2) is amended to read:

4 (2) "passenger vehicle" means a motor vehicle as defined in
5 AS 28.40.100 that is driven or moved on a highway or other public right-of-way in the
6 state, but does not include

7 (A) a commercial motor vehicle as that term is defined in
8 AS 28.40.100;

9 (B) emergency or fire equipment that is necessary to the
10 preservation of life or property;

11 (C) a farm vehicle that is controlled and operated by a farmer,
12 used to transport agricultural products, farm machinery, or farm supplies to or
13 from that farmer's farm, not used in the operations of a common or contract

1 motor carrier, and used within 150 miles of the farmer's farm; [OR]

2 (D) a recreational vehicle; **or**

3 **(E) a taxicab;**

4 * **Sec. 2.** The uncodified law of the State of Alaska is amended by adding a new section to
5 read:

6 IMPLEMENTATION. The Department of Revenue shall refund any tax collected and
7 remitted to the department under AS 43.52.010 - 43.52.099 on the rental of taxicabs on or
8 after January 1, 2004, and before the effective date of this Act to the person that collected and
9 remitted the tax.

10 * **Sec. 3.** The uncodified law of the State of Alaska is amended by adding a new section to
11 read:

12 RETROACTIVITY. Section 1 of this Act is retroactive to January 1, 2004.

13 * **Sec. 4.** This Act takes effect immediately under AS 01.10.070(c).