



LAWS OF ALASKA

2003

Source
CSSB 112(FIN)

Chapter No.

AN ACT

Relating to tax refunds for government agency purchases of fuel; 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 Relating to tax refunds for government agency purchases of fuel; and providing for an
2 effective date.

3

4 * **Section 1.** AS 43.40.035 is amended by adding a new subsection to read:

5 (c) For fuel sold to federal, state, and local government agencies for official
6 use and purchased with a government credit card, the credit card issuer may apply for
7 a refund of any motor fuel tax assessed on the purchase if the tax is not billed by the
8 credit card issuer to the government agency making the purchase.

9 * **Sec. 2.** AS 43.40.050 is amended by adding a new subsection to read:

10 (d) A credit card issuer who claims a refund under AS 43.40.035 shall present
11 the refund claim to the department on a form prescribed by the department together
12 with documentation of the claim required by the department.

13 * **Sec. 3.** This Act takes effect immediately under AS 01.10.070(c).