

(LIMITED RUN SHOWING ALL ADDITIONAL SPONSORSHIPS)

**HOUSE BILL NO. 347**

IN THE LEGISLATURE OF THE STATE OF ALASKA  
TWENTY-THIRD LEGISLATURE - SECOND SESSION

**BY REPRESENTATIVES KOTT, Gara, Lynn**

**SENATORS Wilken, Dyson, Ellis, Elton, Guess**

**Introduced: 1/12/04**  
**Referred: Finance**

**A BILL**

**FOR AN ACT ENTITLED**

1 **"An Act exempting taxicabs from the passenger vehicle rental tax; and providing for an**  
2 **effective date."**

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

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

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

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

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

12 (C) a farm vehicle that is controlled and operated by a farmer,  
13 used to transport agricultural products, farm machinery, or farm supplies to or  
14 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).