

HOUSE BILL NO. 105

IN THE LEGISLATURE OF THE STATE OF ALASKA
TWENTY-FIFTH LEGISLATURE - FIRST SESSION

BY REPRESENTATIVES KAWASAKI, Lynn, Crawford

Introduced: 1/22/07

Referred: Transportation, Finance

A BILL

FOR AN ACT ENTITLED

1 **"An Act repealing the fee imposed on the sale of studded tires."**

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

3 *** Section 1.** AS 43.98.025(c) is amended to read:

4 (c) A seller shall add the amount of the fees imposed by this section to the
5 total price of the tire or service subject to the fees, and the fees shall be stated
6 separately on any sales receipt, invoice, or other record of the sale or other transfer
7 [OR OF THE INSTALLATION OF STUDS]. That portion of the total price of the tire
8 or service consisting of the fees imposed by this section is not subject to a sales tax or
9 a use tax imposed by the state or a subdivision of the state.

10 *** Sec. 2.** AS 43.98.025(h)(3) is amended to read:

11 (3) "seller" means a seller of tires [OR A PERSON WHO INSTALLS
12 STUDS ON MOTOR VEHICLE TIRES FOR A FEE].

13 *** Sec. 3.** AS 43.98.025(b) is repealed.