

HOUSE BILL NO. 222

IN THE LEGISLATURE OF THE STATE OF ALASKA

TWENTY-FIFTH LEGISLATURE - FIRST SESSION

BY REPRESENTATIVE RAMRAS

Introduced: 3/26/07

Referred: Community and Regional Affairs, Finance

A BILL

FOR AN ACT ENTITLED

1 "An Act providing a credit for a municipal tax imposed on certain passengers traveling
2 on commercial passenger vessels that provide overnight accommodations; and providing
3 for an effective date."

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

5 * **Section 1.** AS 43.52 is amended by adding a new section to read:

6 **Sec. 43.52.225. Tax credit for local levy.** A passenger liable for the tax under
7 AS 43.52.220 is entitled to a credit against the tax equal to the total amount of
8 passenger tax paid to one or more of the first five municipalities that are ports of call
9 for the vessel on which the passenger is traveling. The total amount of the credit may
10 not exceed the amount of the tax levy in AS 43.52.210. In this section, "passenger tax"
11 means a municipal tax that is imposed on the passenger, the commercial passenger
12 vessel, or the operator of the vessel, and is calculated by reference to the number of
13 passengers or berths on the vessel.

14 * **Sec. 2.** The uncodified law of the State of Alaska is amended by adding a new section to

1 read:

2 RETROACTIVITY. Section 1 of this Act is retroactive to December 17, 2006.

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