

HOUSE BILL NO. 350

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

BY REPRESENTATIVE HARRIS

Introduced: 2/4/08

Referred: Labor and Commerce, Finance

A BILL

FOR AN ACT ENTITLED

1 **"An Act providing for an amount to be deducted and retained for collecting and**
2 **submitting the vehicle rental tax."**

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

4 *** Section 1.** AS 43.52.050 is amended by adding a new subsection to read:

5 (c) A person required to collect and pay the tax to the department under (a) of
6 this section that pays the tax to the department at the time required under (a)(2) of this
7 section may deduct and retain three percent of the amount of the tax due to cover the
8 expense of accounting and submitting the tax.

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

11 **APPLICABILITY.** Section 1 of this Act applies to taxes required to be paid to the
12 Department of Revenue under AS 43.52.050(a)(2) after the effective date of this Act.