

CS FOR HOUSE BILL NO. 4004(L&C)

IN THE LEGISLATURE OF THE STATE OF ALASKA

TWENTY-FIFTH LEGISLATURE - FOURTH SPECIAL SESSION

BY THE HOUSE LABOR AND COMMERCE COMMITTEE

Offered: 7/23/08

Referred: Finance

Sponsor(s): HOUSE RULES COMMITTEE BY REQUEST OF THE GOVERNOR

A BILL

FOR AN ACT ENTITLED

1 **"An Act suspending the motor fuel tax; and providing for an effective date."**

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

3 * **Section 1.** The uncodified law of the State of Alaska is amended by adding a new section
4 to read:

5 SUSPENSION OF THE MOTOR FUEL TAX. (a) Notwithstanding any other
6 provision of law, the motor fuel tax imposed under AS 43.40.010 is suspended and may not
7 be collected for the 12 consecutive calendar months immediately following the month of the
8 effective date of this Act.

9 (b) Every person subject to AS 43.40.010(c) in the fiscal year that precedes the
10 suspension established in (a) of this section shall submit a monthly report, under penalty of
11 unsworn falsification, on a form or in a format prescribed by the Department of Revenue
12 showing all sales or transfers of gasoline, diesel, and aviation fuel during the month. Sales
13 invoices must be attached to the report supporting all sales and transfers of gasoline, diesel,
14 and aviation fuel in the state. The report is due to the Department of Revenue on the last day
15 of the month following the month in which sales or transfers of gasoline, diesel, or aviation

1 fuel were made. The Department of Revenue may assess a penalty of up to \$5,000 against any
2 person that fails to file a monthly report or provide the supporting invoices as required by this
3 subsection.

4 (c) The Department of Revenue may adopt regulations under AS 44.62 to implement
5 this section.

6 * **Sec. 2.** This Act takes effect immediately under AS 01.10.070(c).