

SENATE BILL NO. 168

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

BY THE SENATE FINANCE COMMITTEE

Introduced: 5/2/07
Referred: Finance

A BILL

FOR AN ACT ENTITLED

1 **"An Act providing a credit for the payment of certain municipal passenger taxes or fees**
2 **against the excise tax on travel aboard commercial passenger vessels; and providing for**
3 **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 credit against the tax equal to the lesser of \$10 or the actual
8 amount of a passenger tax paid to each municipality that is one of the first five
9 municipalities that is a port of call for the vessel on which the passenger is traveling
10 and that imposes a passenger tax. The total amount of the credits may not exceed the
11 amount of the tax levy in AS 43.52.210. In this section, "passenger tax" means a
12 municipal tax or fee that is imposed on the passenger, the commercial passenger
13 vessel, or the operator of the vessel, and is calculated by reference to the number of
14 passengers or berths on the vessel.

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

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

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