

HOUSE BILL NO. 290

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

BY THE HOUSE RULES COMMITTEE BY REQUEST OF THE GOVERNOR

Introduced: 1/19/10

Referred: Transportation, Finance

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 a period beginning July 1, 2010, and ending June 30, 2012.

8 (b) Every dealer shall submit a monthly report, under penalty of unsworn falsification,
9 on a form or in a format prescribed by the Department of Revenue showing all sales or
10 transfers of gasoline, diesel, and aviation fuel during the month. The department may require
11 that invoices be attached to the report supporting all sales and transfers of gasoline, diesel, and
12 aviation fuel in the state. The report is due to the Department of Revenue on the last day of
13 the month following the month in which sales or transfers of gasoline, diesel, or aviation fuel
14 were made. The Department of Revenue may assess a penalty of up to \$5,000 against any
15 person that fails to file a monthly report or provide the supporting invoices as required by this

1 subsection.

2 (c) The Department of Revenue may proceed to adopt regulations necessary to
3 implement the changes made by this Act. The regulations take effect under AS 44.62
4 (Administrative Procedure Act), but not before the effective date of the law implemented by
5 the regulation;

6 (d) In this section, "dealer" means a person that sells or otherwise transfers motor fuel
7 in the state upon which the person would have remitted the taxes imposed by AS 43.40 as
8 required by AS 43.40.010(c) if not for the motor fuel tax suspension imposed under (a) of this
9 section.

10 * **Sec. 2.** Section 1(a) of this Act is repealed June 30, 2012.

11 * **Sec. 3.** Section 1(b), (c), and (d) of this Act are repealed August 31, 2012.

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