

HOUSE BILL NO. 88

IN THE LEGISLATURE OF THE STATE OF ALASKA

TWENTY-NINTH LEGISLATURE - FIRST SESSION

BY THE HOUSE RULES COMMITTEE BY REQUEST OF THE GOVERNOR

Introduced: 1/30/15

Referred: Transportation, Finance

A BILL

FOR AN ACT ENTITLED

1 **"An Act relating to remittance of tire fees; and providing for an effective date."**

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

3 * **Section 1.** AS 43.98.025(d) is amended to read:

4 (d) A seller shall collect the fees from the purchaser. A seller shall file a return
5 on a form prescribed by the department and remit the fees collected to the department
6 not later than **the last day of the calendar month** [30 DAYS] following the last day
7 of the calendar quarter of the sale or installation.

8 * **Sec. 2.** AS 43.98.025(e) is amended to read:

9 (e) A seller remitting the fees collected under this section to the department **in**
10 **accordance with (d) of this section** [WITHIN 30 DAYS AFTER THE LAST DAY
11 OF THE PRECEDING CALENDAR QUARTER] may retain five percent of the
12 amount collected, not to exceed \$900 a quarter, to cover expenses associated with
13 collecting and remitting the fees.

14 * **Sec. 3.** The uncodified law of the State of Alaska is amended by adding a new section to
15 read:

1 APPLICABILITY. AS 43.98.025(d), amended by sec. 1 of this Act, applies to tire fee
2 returns due after the end of the first calendar quarter occurring after the effective date of this
3 Act.

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