

AMENDMENT #19

OFFERED IN THE HOUSE
TO: HB 90

BY REPRESENTATIVE WOOL

1 Page 1, line 2:

2 Delete "**liability for**"

3

4 Page 1, line 2, following "**taxes;**":

5 Insert "**relating to vehicle rental fees;**"

6

7 Page 1, following line 6:

8 Insert new bill sections to read:

9 "* **Sec. 2.** AS 43.52.020 is amended to read:

10 **Sec. 43.52.020. Rate of passenger vehicle rental tax.** The rate of the tax
11 levied in AS 43.52.010 is

12 **(1)** 10 percent of the total fees and costs charged for the lease or rental
13 of **a** [THE] passenger vehicle **by a vehicle rental business; or**

14 **(2)** **eight percent of the total fees and costs charged for the lease or**
15 **rental of a passenger vehicle by a vehicle rental individual.**

16

17 Renumber the following bill sections accordingly.

18

19 Page 1, line 12, following "**business**":

20 Insert "**or vehicle rental individual**"

21

22 Page 2, lines 4 - 5:

23 Delete "'vehicle rental business' and 'vehicle rental network' have the meanings"

1 Insert ""vehicle rental network" has the meaning"

2

3 Page 2, following line 5:

4 Insert a new bill section to read:

5 "* **Sec. 5.** AS 43.52.099 is amended by adding new paragraphs to read:

6 (6) "vehicle rental business" has the meaning given in AS 45.45.459;

7 (7) "vehicle rental individual" has the meaning given in AS 45.45.459;"

8

9 Renumber the following bill sections accordingly.

10

11 Page 2, line 7, following "business":

12 Insert "or vehicle rental individual"

13

14 Page 2, line 13, following "business" in both places:

15 Insert "or vehicle rental individual" in both places

16

17 Page 2, line 15, following "business":

18 Insert "or vehicle rental individual"

19

20 Page 2, line 20, following "business" in both places:

21 Insert "**or vehicle rental individual**" in both places

22

23 Page 2, line 27, following "business":

24 Insert "**or vehicle rental individual**"

25

26 Page 2, line 29, following "business" in both places:

27 Insert "**or vehicle rental individual**" in both places

28

29 Page 3, line 1, following "business":

30 Insert "**or vehicle rental individual**"

31

1 Page 3, line 2, following "business's":

2 Insert "or vehicle rental individual's"

3

4 Page 3, line 3, following "business":

5 Insert "or vehicle rental individual"

6

7 Page 3, line 8, following "business":

8 Insert "or vehicle rental individual"

9

10 Page 3, line 28, following "who":

11 Insert "(A)"

12

13 Page 3, line 30, following "state":

14 Insert "and

15 (B) rents four or more vehicles in the state;"

16

17 Page 3, following line 30:

18 Insert a new paragraph to read:

19 "(8) "vehicle rental individual" means a person who

20 (A) engages in the business of renting a vehicle in the state
21 or, through a vehicle rental network, arranging or executing a vehicle
22 rental in the state; and

23 (B) rents three or fewer vehicles in the state"

24

25 Renumber the following paragraph accordingly.