

AMENDMENT #1

OFFERED IN THE HOUSE  
TO: CSHB 104(FIN)

BY REPRESENTATIVE MERRICK

1 Page 1, line 1, following "surcharge;": *(title amendment)*

2 Insert "suspending the tax on motor fuel;"

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4 Page 1, following line 5:

5 Insert new bill sections to read:

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

8 SUSPENSION OF TAX ON MOTOR FUEL. Notwithstanding AS 43.40.010(a) and  
9 (b), the taxes levied under AS 43.40.010(a) and (b) are suspended beginning the first day of  
10 the month following the effective date of this section and ending June 30, 2023. During the  
11 suspension, the Department of Revenue or a dealer that sells or otherwise transfers fuel in the  
12 state may not collect the taxes suspended under this section. During the suspension, a dealer  
13 or user of refined fuel shall reduce the cost of fuel to the final consumer by an amount equal  
14 to the amount of the tax suspended under this section. This section does not apply to a  
15 payment of tax, interest, or a penalty due before the suspension takes effect.

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

18 **TRANSITION: REGULATIONS AND RETROACTIVITY OF REGULATIONS.**  
19 The Department of Revenue may adopt regulations under AS 44.62 necessary to implement  
20 this Act. Notwithstanding AS 44.62.240, the Department of Revenue may adopt a regulation  
21 to implement sec. 2 of this Act that applies retroactively. A regulation adopted by the  
22 Department of Revenue to implement sec. 2 of this Act applies retroactively to the effective  
23 date of sec. 2 of this Act.

1     \* **Sec. 4.** Sections 2 and 3 of this Act take effect immediately under AS 01.10.070(c)."

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3     Renumber the following bill section accordingly.

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5     Page 1, line 6:

6         Delete "This"

7         Insert "Except as provided in sec. 4 of this Act, this"