



AMENDMENT #3

OFFERED IN THE HOUSE

BY REPRESENTATIVE TARR

TO: CSHB 104(FIN)

Drummond  
Josephson  
Schrage

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

2 Insert "**and the motor fuel tax**"

3

4 Page 1, following line 5:

5 Insert new bill sections to read:

6 **\*\* Sec. 2.** AS 43.40.010(a) is amended to read:

7 (a) In addition to the surcharge levied under AS 43.40.005, there is levied a  
8 tax of 10 [EIGHT] cents a gallon on all motor fuel sold or otherwise transferred within  
9 the state, except that

10 (1) the tax on aviation gasoline is four and seven-tenths cents a gallon;

11 (2) the tax on motor fuel used in and on watercraft of all descriptions is  
12 seven [FIVE] cents a gallon;

13 (3) the tax on all aviation fuel other than gasoline is three and two-  
14 tenths cents a gallon; and

15 (4) the tax rate on motor fuel that is blended with alcohol is the same  
16 tax rate a gallon as other motor fuel; however, in an area and during the months in  
17 which fuel containing alcohol is required to be sold, transferred, or used in an effort to  
18 attain air quality standards for carbon monoxide as required by federal or state law or  
19 regulation, the tax rate on motor fuel that is blended with alcohol is six cents a gallon  
20 less than the tax on other motor fuel not described in (1) - (3) of this subsection.

21 **\* Sec. 3.** AS 43.40.010(b) is amended to read:

22 (b) In addition to the surcharge levied under AS 43.40.005, there is levied a  
23 tax of 10 [EIGHT] cents a gallon on all motor fuel consumed by a user, except that

1 (1) the tax on aviation gasoline consumed is four and seven-tenths  
2 cents a gallon;

3 (2) the tax on motor fuel used in and on watercraft of all descriptions is  
4 seven [FIVE] cents a gallon;

5 (3) the tax on all aviation fuel other than gasoline is three and two-  
6 tenths cents a gallon; and

7 (4) the tax rate on motor fuel that is blended with alcohol is the same  
8 tax rate a gallon as other motor fuel; however, in an area and during the months in  
9 which fuel containing alcohol is required to be sold, transferred, or used in an effort to  
10 attain air quality standards for carbon monoxide as required by federal or state law or  
11 regulation, the tax rate on motor fuel that is blended with alcohol is six cents a gallon  
12 less than the tax on other motor fuel not described in (1) - (3) of this subsection."  
13

14 Renumber the following bill section accordingly.

15  
16 Page 1, line 6:

17 Delete "This"

18 Insert "Section 1 of this"

19  
20 Page 1, following line 6:

21 Insert a new bill section to read:

22 **\*\* Sec. 5.** Sections 2 and 3 of this Act take effect January 1, 2024."