

1 IN THE HOUSE

BY REPRESENTATIVE ROBERT H. ZIEGLER, SR.

2

HOUSE BILL NO. 18

3

IN THE LEGISLATURE OF THE TERRITORY OF ALASKA

4

TWENTY-THIRD SESSION

5

A BILL

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For an Act entitled: "An Act relating to the tax on motor fuel

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used in commercial fishing craft by com-

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mmercial fishermen; amending Sec. 48-5-2,

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(a) and (b), ACLA 1949, as amended by Ch. 80,

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SLA 1951; as amended by Ch. 47, SLA 1955;

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amending subsection (h) of Section 1, Sec-

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tion 2 and Section 11 of Ch. 47, SLA 1955

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and adding a new Section thereto; and

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setting an effective date."

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BE IT ENACTED BY THE LEGISLATURE OF THE TERRITORY OF ALASKA:

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Section 1. Section 48-5-2, (a) and (b), Alaska Compiled Laws

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Annotated, 1949, as amended by Section 1 of Chapter 80, Session

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Laws of Alaska, 1951, and by Section 1 of Chapter 47, Session Laws

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of Alaska, 1955, is hereby amended to read as follows:

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Section 48-5-2. TAX LEVY ON TRANSFERS OR CONSUMPTION

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OF MOTOR FUEL; DEPOSIT AND EXPENDITURE OF MONIES COLLECTED;

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COLLECTION AT TIME OF SALE; REMISSION TO TAX COMMISSIONER;

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Statement. (a) There is hereby levied a tax of five (5c)

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cents per gallon on all motor fuel sold and delivered, or

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otherwise transferred, within the Territory of Alaska; ex-

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cept (1) that the tax on aviation fuel shall be three (3c)

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cents per gallon 4.7 and (2) the tax on motor fuel used in

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commercial fishing crafts for purposes of commercial fishing

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shall be two (2c) cents per gallon.

HB #18 as amended

Re-engrossed as amended by the Senate

1 (b) There is hereby levied a tax of five (5c) cents  
2 per gallon on all motor fuel consumed by any user as above  
3 set forth; except (1); that the tax on aviation fuel consumed  
4 shall be three cents per gallon 1/ and (2) the tax on  
5 motor fuel used in commercial fishing crafts for purposes of  
6 commercial fishing shall be two (2c) cents per gallon.

7 Sec. 2. Subsection (h) of Section 1, Chapter 47, SLA 1955,  
8 is hereby amended to read as follows:

9 (h) As often as may be practicable, but at least  
10 once each quarter, the Tax Commissioner shall notify the  
11 Treasurer of the source of DEPOSIT THE receipts, whether  
12 from aviation, boat or AND other motor fuels, for allocation  
13 to the IN proper funds, less the estimated amounts of re-  
14 funds which have or may become due. Amounts estimated to be-  
15 come due as refunds shall be covered into a special fund in  
16 the Territorial Treasury to be known as the "Motor Fuel Tax  
17 Refund Fund", and shall be disbursed in payment of such refunds.

18 Sec. 3. Sec. 2 of Ch. 47, Session Laws of Alaska, 1955, is  
19 hereby amended to read as follows:

20 Sec. 3. REFUND FOR NONHIGHWAY OR FOREIGN USE OF FUEL.  
21 Any person who uses motor fuel, except aviation fuel [,]  
22 or motor fuel used in commercial fishing crafts for purposes  
23 of commercial fishing, for the purpose of operating any in-  
24 ternal combustion engine not used in nor in conjunction with  
25 any motor vehicle licensed to be operated over or along any  
26 of the public highways, roads, trails, and streets, and as  
27 the motive power thereof, upon which the motor fuel tax has  
28 been paid, shall be entitled to and shall receive a refund  
29 of three (3c) cents per gallon, provided that the entire tax

HB #18 as amended  
Re-engrossed as amended by the Senate

1 levied by this Act shall be refunded to the purchaser on that  
2 portion of all motor fuel used in a foreign country on which  
3 duty is paid when such motor fuel is sold and delivered in  
4 Alaska for nonhighway use in a foreign country. The Tax Com-  
5 missioner shall establish the necessary regulations and pro-  
6 scribe appropriate forms to prove the carriage to, and the  
7 use of, such motor fuel in foreign countries.

8 Sec. 4. Section 11 of Ch. 47, SLA 1955 is hereby amended to  
9 read as follows:

10 Sec. 11. CRIMINAL VIOLATION: MISDEMEANOR. Any person  
11 using motor fuel with knowledge that the required tax has  
12 not been paid thereon shall be guilty of a misdemeanor,  
13 punishable by a fine of not to exceed \$500.00 or a prison  
14 sentence not to exceed one year or both /THIS ACT SHALL  
15 TAKE EFFECT AND BE IN FORCE FROM AND AFTER JULY 1, 1957.

16 Sec. 5. This Act shall take effect and be in force from  
17 and after March 1, 1957.

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HB #18 as amended  
Re-enrolled as amended by the Senate