

1 IN THE HOUSE

BY MR. BUCKALEW

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HOUSE BILL NO. 172

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IN THE LEGISLATURE OF THE TERRITORY OF ALASKA

4

TWENTY-THIRD SESSION

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A BILL

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For an Act entitled: "An. Act to amend Section 48-5-2, ACLA

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1949 as amended by Section 1 of Chapter

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80, SLA 1951 and Section 1 of Chapter 47,

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SLA 1955 by adding thereto Subsection (j),

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exempting incorporated municipalities from

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motor fuel taxes."

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

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Section 1. Section 48-5-2, ACLA 1949 as amended by Section

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1 of Chapter 80, SLA 1951 and Section 1 of Chapter 47, SLA 1955

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by adding thereto the following:

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Subsection (j). The motor fuel purchased and consumed

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by any incorporated municipality is hereby exempt from the

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tax levy contained in sub-section (b) herein. Said incor-

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porated municipalities following the end of each calendar

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year shall file claim, on forms to be provided by the Tax

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Commissioner, for refund of all such taxes paid during

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said preceding calendar year. The Tax Commissioner shall

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prescribe such regulations as may be proper to carry out

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the provisions of this subsection. In order to determine

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the validity of any claims for refunds the Tax Commissioner

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may examine the books and records of any claimant hereunder.

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The Tax Commissioner may require the use of separate invoices

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for fuel sold, distributed or otherwise transferred when

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such invoices will be the basis for a refund claim under

1 this section. Upon approval by the Tax Commissioner of any
2 refund claim filed hereunder, the Treasurer shall refund the
3 amount thereof to the incorporated municipality concerned.

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