

1 IN THE SENATE

BY SENATORS NOLAN, ENGSTROM

2

SENATE BILL NO. 4

3

IN THE LEGISLATURE OF THE TERRITORY OF ALASKA

4

TWENTY-THIRD SESSION

5

A BILL

6 For an Act entitled: "An Act relating to the tax on motor fuel
7 used in commercial fishing craft by com-
8 mercial fishermen; amending Sec. 48-5-2,
9 (a) and (b), ACLA 1949, as amended by Ch. 8
10 SLA 1951; as amended by Ch. 47, SLA 1955;
11 amending Section 2 and Section 11 of Ch. 47
12 SLA 1955 and adding a new Section thereto;
13 and setting an effective date."

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

15 Section 1. Section 48-5-2, (a) and (b), Alaska Compiled Law
16 Annotated, 1949, as amended by Section 1 of Chapter 80, Session
17 Laws of Alaska, 1951, and by Section 1 of Chapter 47, Session Laws
18 of Alaska, 1955, is hereby amended to read as follows:

19 Section 48-5-2. TAX LEVY ON TRANSFERS OR CONSUMPTION
20 OF MOTOR FUEL: DEPOSIT AND EXPENDITURE OF MONIES COLLECTED:
21 COLLECTION AT TIME OF SALE: REMISSION TO TAX COMMISSIONER:
22 Statement. (a) There is hereby levied a tax of five (5c)
23 cents per gallon on all motor fuel sold and delivered, or
24 otherwise transferred, within the Territory of Alaska; ex-
25 cept (1) that the tax on aviation fuel shall be three (3c)
26 cents per gallon [.] and (2) the tax on motor fuel used in
27 commercial fishing crafts for purposes of commercial fishing
28 shall be two (2c) cents per gallon.

29 (b) There is hereby levied a tax of five (5c) cents

1 per gallon on all motor fuel consumed by any user as above
2 set forth; except (1) that the tax on aviation fuel consumed
3 shall be three cents per gallon [.] and (2) the tax on
4 motor fuel used in commercial fishing crafts for purposes of
5 commercial fishing shall be two (2c) cents per gallon.

6 Sec. 2. Sec. 2 of Ch. 47, Session Laws of Alaska, 1955, is
7 hereby amended to read as follows:

8 Sec. 2. REFUND FOR NONHIGHWAY OR FOREIGN USE OF FUEL.

9 Any person who uses motor fuel, except aviation fuel [.,] or
10 motor fuel used in commercial fishing crafts for purposes
11 of commercial fishing, for the purpose of operating any in-
12 ternal combustion engine not used in nor in conjunction with
13 any motor vehicle licensed to be operated over or along any
14 of the public highways, roads, trails, and streets, and as
15 the motive power thereof, upon which the motor fuel tax has
16 been paid, shall be entitled to and shall receive a refund
17 of three (3c) cents per gallon, provided that the entire tax
18 levied by this Act shall be refunded to the purchaser on the
19 portion of all motor fuel used in a foreign country on which
20 duty is paid when such motor fuel is sold and delivered in
21 Alaska for nonhighway use in a foreign country. The Tax Com-
22 missioner shall establish the necessary regulations and pre-
23 scribe appropriate forms to prove the carriage to, and the
24 use of, such motor fuel in foreign countries.

25 Sec. 3. Section 11 of Ch. 47, SLA 1955 is hereby amended to
26 read as follows:

27 Sec. 11. CRIMINAL VIOLATION: MISDEMEANOR. Any person
28 found using motor fuel and not paying the required tax there-
29 on shall be guilty of a misdemeanor, punishable by a fine of

1 not to exceed \$500.00 or a prison sentence not to exceed one
2 year or both [THIS ACT SHALL TAKE EFFECT AND BE IN FORCE
3 FROM AND AFTER ITS PASSAGE AND APPROVAL OR UPON ITS BECOMING
4 LAW WITHOUT SUCH APPROVAL, AND IT IS SO ENACTED] .

5 Sec. 4. This Act shall take immediate effect and be in force
6 from and after its passage and approval or upon its becoming law
7 without such approval, and it is so enacted.

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