

BY THE RULES COMMITTEE

1 IN THE HOUSE

BY REQUEST OF THE GOVERNOR

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HOUSE BILL NO. 268

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IN THE LEGISLATURE OF THE STATE OF ALASKA

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FIRST LEGISLATURE - SECOND SESSION

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A BILL

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For an Act entitled: "An Act levying an additional tax on motor fuel; and providing for an effective date."

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

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Section 1. There is hereby levied a tax of two cents per gallon on all motor fuel sold and delivered, or otherwise transferred within the State of Alaska.

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Sec. 2. The tax levied by this Act does not apply to fuel used (1) to operate aircraft, (2) to operate watercraft of all descriptions, or (3) to fuel used in a foreign country on which duty is paid when such fuel is sold and delivered in Alaska for non-highway use in a foreign country.

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Sec. 3. The tax levied by this Act is in addition to the tax levied in Sec. 48-5-2, ACLA 1949 as amended.

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Sec. 4. The tax levied by this Act shall be administered and collected in the same manner as the tax levied in Sec. 48-5-2, ACLA 1949, as amended, except receipts from said tax will be paid into the general fund of the state. The penalties established in that section shall also apply.

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Sec. 5. Any person who uses motor fuel for the purpose of operating any internal combustion engine not used in nor in conjunction with any motor vehicle licensed to be operated over or along any of the public highways, roads, trails, and streets, and as the motive power thereof, upon which the motor fuel tax levied by this Act has been paid, shall be entitled to and shall receive

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1 a refund of the two cent per gallon tax levied by this Act.

2 Sec. 6. This Act shall take effect April 1, 1960

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