

1 IN THE HOUSE

BY THE RULES COMMITTEE  
BY REQUEST OF THE GOVERNOR

2 HOUSE BILL NO. 268

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 FIRST LEGISLATURE - SECOND SESSION

5 A BILL

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

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

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

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

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

19 Sec. 4. The tax levied by this Act shall be administered and  
20 collected in the same manner as the tax levied in Sec. 48-5-2,  
21 ACLA 1949, as amended, except receipts from said tax will be paid  
22 into the highway fuel tax account in the state general fund as  
23 established by Ch. 20, SLA 1960. The penalties established in  
24 that section shall also apply.

25 Sec. 5. Any person who uses motor fuel for the purpose of  
26 operating any internal combustion engine not used in nor in con-  
27 junction with any motor vehicle licensed to be operated over or  
28 along any of the public highways, roads, trails, and streets, and  
29 as the motive power thereof, upon which the motor fuel tax levied

1 by this Act has been paid, shall be entitled to and shall receive  
2 a refund of the two cent per gallon tax levied by this Act.

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