

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29

IN THE SENATE BY SENATORS SMITH AND STEWART
SENATE BILL NO. 213

IN THE LEGISLATURE OF THE STATE OF ALASKA
FIRST LEGISLATURE - SECOND SESSION

A BILL

For an Act entitled: "An Act extending the motor fuel tax exemption to boats and watercraft of all descriptions; amending Subsecs. (a) and (b), Sec. 48-5-2, ACLA 1949 as amended by Ch. 80, SLA 1951, Ch. 47, SLA 1955, and Ch. 27, SLA 1957; and amending Sec. 2, Ch. 47, SLA 1955 as amended by Ch. 27, SLA 1957."

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

Section 1. Subsecs. (a) and (b), Sec. 48-5-2, ACLA 1949 as amended by Ch. 80, SLA 1951, Ch. 47, SLA 1955, and Ch. 27, SLA 1957, is amended to read as follows:

(a) There is hereby levied a tax of five (5¢) cents per gallon on all motor fuel sold and delivered, or otherwise transferred, within the State [TERRITORY] of Alaska; except (1) that the tax on aviation fuel shall be three (3¢) cents per gallon and (2) the tax on motor fuel used in boats and watercraft of all descriptions [COMMERCIAL FISHING CRAFTS FOR PURPOSES OF COMMERCIAL FISHING] shall be two (2¢) cents per gallon.

(b) There is hereby levied a tax of five (5¢) cents per gallon on all motor fuel consumed by any user as above set forth; except (1) that the tax on aviation fuel consumed shall be three cents per gallon and (2) the tax on motor fuel used in boats and watercraft of all descriptions [COMMERCIAL

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29

FISHING CRAFTS FOR PURPOSES OF COMMERCIAL FISHING] shall be two (2¢) cents per gallon.

Sec. 2. Sec. 2, Ch. 47, SLA 1955 as amended by Ch. 27, SLA 1957 is amended to read as follows:

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

Any person who uses motor fuel, except aviation fuel or motor fuel used in boats and watercraft of all descriptions [COMMERCIAL FISHING CRAFTS FOR PURPOSES OF COMMERCIAL FISHING], 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 has been paid, shall be entitled to and shall receive a refund of three (3¢) cents per gallon, provided that the entire tax levied by this Act shall be refunded to the purchaser on that portion of all motor fuel used in a foreign country on which duty is paid when such motor fuel is sold and delivered in Alaska for non-highway use in a foreign country. The Department of Revenue [TAX COMMISSIONER] shall establish the necessary regulations and prescribe appropriate forms to prove the carriage to, and the use of, such motor fuel in foreign countries.