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IN THE HOUSE

BY MR. BLODGETT

HOUSE BILL NO. 6

IN THE LEGISLATURE OF THE STATE OF ALASKA

SECOND LEGISLATURE - FIRST SESSION

A BILL

For an Act entitled: "An Act relating to the tax on motor fuel; amending Sec. 48-5-2 (a) and (b), ACLA 1949, as amended by Ch. 80, SLA 1951, Ch. 47, SLA 1955, Ch. 27, SLA 1957, and Ch. 134, SLA 1957; amending Sec. 2, Ch. 47, SLA 1955, as amended by Ch. 27, SLA 1957; and providing an effective date."

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

Section 1. Sec. 48-5-2 (a) and (b), ACLA 1949, as amended by Ch. 80, SLA 1951, Ch. 47, SLA 1955, Ch. 27, SLA 1957 and Ch. 134, SLA 1957, is amended to read as follows:

Sec. 48-5-2. TAX LEVY ON TRANSFERS OR CONSUMPTION OF MOTOR FUEL: DEPOSIT AND EXPENDITURE OF MONIES COLLECTED: COLLECTION AT TIME OF SALE: REMISSION TO TAX COMMISSIONER: STATEMENT. (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 gasoline shall be three (3¢) cents per gallon, (2) the tax on motor fuel used in engines for the propulsion of boats and watercrafts of all descriptions [COMMERCIAL FISHING CRAFTS FOR PURPOSES OF COMMERCIAL FISHING] shall be two (2¢) cents per gallon, and (3) the tax on all aviation fuel other than gasoline shall be one and one-half (1½¢) cents per gallon.

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(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 gasoline consumed shall be three (3¢) cents per gallon, (2) the tax on motor fuel used in engines for the propulsion of boats and watercrafts of all descriptions [COMMERCIAL FISHING CRAFTS FOR PURPOSES OF COMMERCIAL FISHING] shall be two (2¢) cents per gallon, and (3) the tax on all aviation fuel other than gasoline shall be one and one-half (1½¢) 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 USE OF FUEL. Any person who uses motor fuel, except aviation fuel or motor fuel used in engines for the propulsion of boats and watercrafts 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 nonhighway use in a foreign country. The 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.

1 Sec. 3. This Act takes effect on the day after its passage
2 and approval or on the day it becomes law without such approval.
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