

1 IN THE HOUSE

BY THE FINANCE COMMITTEE

2 CS FOR HOUSE BILL NO. 6

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 SECOND LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act relating to the tax on motor fuel;  
7 amending Sec. 48-5-2 (a) and (b), ACLA 1949,  
8 as amended by Ch. 80, SLA 1951, Ch. 47, SLA  
9 1955, Ch. 27, SLA 1957, and Ch. 134, SLA  
10 1957; amending Sec. 2, Ch. 47, SLA 1955, as  
11 amended by Ch. 27, SLA 1957; and providing  
12 an effective date."

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

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

17 Sec. 48-5-2. TAX LEVY ON TRANSFERS OR CONSUMPTION OF  
18 MOTOR FUEL: DEPOSIT AND EXPENDITURE OF MONIES COLLECTED:  
19 COLLECTION AT TIME OF SALE: REMISSION TO TAX COMMISSIONER:  
20 STATEMENT. (a) There is hereby levied a tax of five (5¢)  
21 cents per gallon on all motor fuel sold and delivered, or  
22 otherwise transferred, within the State [TERRITORY] of  
23 Alaska; except (1) that the tax on aviation gasoline shall  
24 be three (3¢) cents per gallon, (2) the tax on motor fuel  
25 used in engines for the propulsion of boats and watercrafts  
26 of all descriptions [COMMERCIAL FISHING CRAFTS FOR PURPOSES  
27 OF COMMERCIAL FISHING] shall be two (2¢) cents per gallon,  
28 and (3) the tax on all aviation fuel other than gasoline shall  
29 be one and one-half (1½¢) cents per gallon.

1 (b) There is hereby levied a tax of five (5¢) cents per  
2 gallon on all motor fuel consumed by any user as above set  
3 forth; except (1) that the tax on aviation gasoline consumed  
4 shall be three (3¢) cents per gallon, (2) the tax on motor  
5 fuel used in engines for the propulsion of boats and water-  
6 crafts of all descriptions [COMMERCIAL FISHING CRAFTS FOR  
7 PURPOSES OF COMMERCIAL FISHING] shall be two (2¢) cents per  
8 gallon, and (3), the tax on all aviation fuel other than  
9 gasoline shall be one and one-half (1½¢) cents per gallon.  
10 Sec. 2. Sec. 2, Ch. 47, SLA 1955 as amended by Ch. 27, SLA  
11 1957 is amended to read as follows:

12 Sec. 2. REFUND FOR NONHIGHWAY USE OF FUEL. Any person  
13 who uses motor fuel, except aviation fuel or motor fuel used  
14 in engines for the propulsion of boats and watercrafts of all  
15 descriptions [COMMERCIAL FISHING CRAFTS FOR PURPOSES OF  
16 COMMERCIAL FISHING] for the purpose of operating any internal  
17 combustion engine not used in nor in conjunction with any  
18 motor vehicle licensed to be operated over or along any of  
19 the public highways, roads, trails, and streets, and as the  
20 motive power thereof, upon which the motor fuel tax has been  
21 paid, shall be entitled to and shall receive a refund of  
22 three (3¢) cents per gallon, provided that the entire tax  
23 levied by this Act shall be refunded to the purchaser on  
24 that portion of all motor fuel used in a foreign country on  
25 which duty is paid when such motor fuel is sold and delivered  
26 in Alaska for nonhighway use in a foreign country. The Tax  
27 Commissioner shall establish the necessary regulations and  
28 prescribe appropriate forms to prove the carriage to, and the  
29 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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